

MCFARLAND UNIFIED SCHOOL DISTRICT

2023 - 2024 UNAUDITED ACTUALS



EVERY STUDENT EVERYDAY

**Kern Avenue Elementary School
Browning Road Steam Academy
Horizon Elementary School
McFarland Junior High School
McFarland High School Early College
McFarland Learning Center**

**S. Aaron Resendez
Superintendent**

**Ambelina Garcia Duran
Deputy Superintendent/CBO**

601 Second Street, McFarland, CA 93250 ~ PH (661)792-3081 ~ FAX (661)792-2447

**MCFARLAND UNIFIED SCHOOL DISTRICT
2024-25 UNAUDITED ACTUALS**

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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: 
Clerk / Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 10, 2024

To the Superintendent of Public Instruction:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

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Unaudited Actuals
FINANCIAL REPORTS
2023-24 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	57.63%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$39,771,692.25
	Appropriations Subject to Limit	\$39,771,692.25
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	7.58%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

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Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	52,023,049.72	0.00	52,023,049.72	51,385,590.00	0.00	51,385,590.00	-1.2%
2) Federal Revenue		8100-8299	0.00	8,976,371.42	8,976,371.42	0.00	8,580,976.81	8,580,976.81	-4.4%
3) Other State Revenue		8300-8599	1,160,796.57	15,428,475.46	16,589,272.05	731,434.85	2,609,411.65	3,340,846.50	-79.9%
4) Other Local Revenue		8600-8799	2,195,714.78	4,724,194.09	6,919,908.87	0.00	3,672,348.55	3,672,348.55	-46.9%
5) TOTAL, REVENUES			55,379,561.07	29,129,040.99	84,508,602.06	52,117,024.85	14,862,737.01	66,979,761.86	-20.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	17,333,729.60	3,478,728.45	20,812,458.05	17,220,026.61	4,232,582.96	21,452,609.57	3.1%
2) Classified Salaries		2000-2999	5,564,970.41	2,284,454.02	7,849,424.43	6,065,107.43	2,431,322.07	8,496,429.50	8.2%
3) Employee Benefits		3000-3999	10,586,517.78	4,194,184.65	14,780,702.43	11,147,976.06	3,025,489.54	14,173,465.60	-4.1%
4) Books and Supplies		4000-4999	2,052,835.99	3,287,048.33	5,339,884.32	6,285,529.06	3,394,287.45	9,679,816.53	81.3%
5) Services and Other Operating Expenditures		5000-5999	5,938,833.00	5,195,269.66	11,134,102.66	9,284,884.02	7,033,173.71	16,318,057.73	46.6%
6) Capital Outlay		6000-6999	1,305,691.40	5,034,202.13	6,339,893.53	4,040,000.00	4,687,648.80	8,727,648.80	37.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,229.30	1,995,603.73	2,000,833.03	16,000.00	2,394,724.48	2,410,724.48	20.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(861,075.20)	737,058.88	(124,016.32)	(1,367,365.51)	1,212,311.29	(155,054.22)	25.0%
9) TOTAL, EXPENDITURES			41,928,832.28	26,206,549.85	68,135,382.13	52,692,157.69	28,411,540.30	81,103,697.99	19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			13,450,728.79	2,922,491.14	16,373,219.93	(575,132.84)	(13,548,803.29)	(14,123,936.13)	-186.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,261,255.31	10,911.73	1,272,167.04	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,010,911.73	0.00	2,010,911.73	500,000.00	0.00	500,000.00	-75.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,466,245.73)	3,466,245.73	0.00	(5,968,424.94)	5,968,424.94	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,215,902.15)	3,477,157.46	(738,744.69)	(6,468,424.94)	5,968,424.94	(500,000.00)	-32.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			9,234,826.64	6,399,648.60	15,634,475.24	(7,043,557.78)	(7,580,378.35)	(14,623,936.13)	-193.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,727,536.74	15,704,520.52	28,432,057.26	21,962,363.38	22,104,169.12	44,066,532.50	55.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,727,536.74	15,704,520.52	28,432,057.26	21,962,363.38	22,104,169.12	44,066,532.50	55.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,727,536.74	15,704,520.52	28,432,057.26	21,962,363.38	22,104,169.12	44,066,532.50	55.0%
2) Ending Balance, June 30 (E + F1e)			21,962,363.38	22,104,169.12	44,066,532.50	14,918,805.60	14,523,790.77	29,442,596.37	-33.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	702,769.38	0.00	702,769.38	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	22,104,169.12	22,104,169.12	0.00	14,530,791.75	14,530,791.75	-34.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	4,837,146.11	0.00	4,837,146.11	0.00	0.00	0.00	-100.0%
2023-24 LCAP Carry over	0000	9760	4,837,146.11		4,837,146.11			0.00	
d) Assigned									
Other Assignments		9780	1,323,176.41	0.00	1,323,176.41	1,223,175.93	0.00	1,223,175.93	-7.6%
Reserve for instructional materials and supplies.	1100	9780	1,323,176.41		1,323,176.41			0.00	
Reserve for instructional materials and supplies.	1100	9780			0.00	1,223,175.93		1,223,175.93	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	15,084,271.48	0.00	15,084,271.48	13,695,629.67	0.00	13,695,629.67	-9.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(7,000.98)	(7,000.98)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	23,516,154.69	18,513,007.06	42,029,161.75				
1) Fair Value Adjustment to Cash in County Treasury		9111	(526,188.81)	0.00	(526,188.81)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
3) Accounts Receivable		9200	513,726.77	75,871.04	589,597.81				
4) Due from Grantor Government		9290	110,309.78	6,935,319.91	7,045,629.69				
5) Due from Other Funds		9310	10,966.69	826.74	11,793.43				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	702,769.38	0.00	702,769.38				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			24,342,740.50	25,525,024.75	49,867,765.25				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	2,380,129.31	876,685.63	3,256,814.94				
2) Due to Grantor Governments		9590	0.00	127,633.00	127,633.00				
3) Due to Other Funds		9610	247.81	826.74	1,074.55				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,415,710.26	2,415,710.26				
6) TOTAL, LIABILITIES			2,380,377.12	3,420,855.63	5,801,232.75				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			21,962,363.38	22,104,169.12	44,066,532.50				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	39,438,798.90	0.00	39,438,798.90	32,892,366.00	0.00	32,892,366.00	-16.6%
Education Protection Account State Aid - Current Year		8012	5,883,391.00	0.00	5,883,391.00	11,821,858.00	0.00	11,821,858.00	100.9%
State Aid - Prior Years		8019	45,241.90	0.00	45,241.90	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	38,042.02	0.00	38,042.02	37,204.00	0.00	37,204.00	-2.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	6,284,418.31	0.00	6,284,418.31	6,406,970.00	0.00	6,406,970.00	2.0%
Unsecured Roll Taxes		8042	659,860.14	0.00	659,860.14	656,127.00	0.00	656,127.00	-0.6%
Prior Years' Taxes		8043	3,160.38	0.00	3,160.38	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	191,646.42	0.00	191,646.42	181,980.00	0.00	181,980.00	-5.0%
Education Revenue Augmentation Fund (ERAF)		8045	(579,276.29)	0.00	(579,276.29)	(696,912.00)	0.00	(696,912.00)	20.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	70,104.54	0.00	70,104.54	108,635.00	0.00	108,635.00	55.0%
Penalties and Interest from Delinquent Taxes		8048	5,199.58	0.00	5,199.58	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			52,040,586.90	0.00	52,040,586.90	51,408,228.00	0.00	51,408,228.00	-1.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	(17,537.18)	0.00	(17,537.18)	(22,638.00)	0.00	(22,638.00)	29.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			52,023,049.72	0.00	52,023,049.72	51,385,590.00	0.00	51,385,590.00	-1.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	728,756.00	728,756.00	0.00	739,480.00	739,480.00	1.5%
Special Education Discretionary Grants		8182	0.00	157,574.00	157,574.00	0.00	19,931.00	19,931.00	-87.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title I, Part A, Basic	3010	8290		2,209,534.50	2,209,534.50		2,269,730.00	2,269,730.00	2.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		255,313.05	255,313.05		251,697.00	251,697.00	-1.4%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		208,702.51	208,702.51		203,478.00	203,478.00	-2.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		203,012.12	203,012.12		276,974.00	276,974.00	36.4%
Career and Technical Education	3500-3599	8290		59,161.00	59,161.00		51,000.00	51,000.00	-13.8%
All Other Federal Revenue	All Other	8290	0.00	5,154,318.24	5,154,318.24	0.00	4,768,686.81	4,768,686.81	-7.5%
TOTAL, FEDERAL REVENUE			0.00	8,976,371.42	8,976,371.42	0.00	8,580,976.81	8,580,976.81	-4.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		224,727.00	224,727.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	154,293.00	0.00	154,293.00	153,492.85	0.00	153,492.85	-0.5%
Lottery - Unrestricted and Instructional Materials		8560	711,068.57	347,085.13	1,058,153.70	577,942.00	235,095.25	813,037.25	-23.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources									
After School Education and Safety (ASES)	6010	8590	0.00	457,836.39	457,836.39	0.00	0.00	0.00	-100.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		136,004.80	136,004.80		233,344.09	233,344.09	71.6%
California Clean Energy Jobs Act		8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		113,727.30	113,727.30		150,000.00	150,000.00	31.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	295,435.00	14,149,094.86	14,444,529.86	0.00	1,990,972.31	1,990,972.31	-86.2%
TOTAL, OTHER STATE REVENUE			1,160,796.57	15,428,475.48	16,589,272.05	731,434.85	2,609,411.65	3,340,846.50	-79.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	1,820.00	0.00	1,820.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	7,900.00	3,300.00	11,200.00	0.00	0.00	0.00	-100.0%
Interest		8660	1,203,235.75	0.00	1,203,235.75	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	600,283.46	0.00	600,283.46	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	98.82	0.00	98.82	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	382,376.75	2,002,041.09	2,384,417.84	0.00	875,654.55	875,654.55	-63.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,718,853.00	2,718,853.00		2,796,694.00	2,796,694.00	2.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,195,714.78	4,724,194.09	6,919,908.87	0.00	3,672,348.55	3,672,348.55	-46.6%
TOTAL, REVENUES			55,379,561.07	29,129,040.99	84,508,602.06	52,117,024.85	14,862,737.01	66,979,761.86	-20.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	13,175,559.98	1,904,621.39	15,080,181.37	13,434,556.66	2,466,454.67	15,901,011.33	5.4%
Certificated Pupil Support Salaries		1200	1,057,089.47	987,422.44	2,044,511.91	832,483.10	1,005,719.80	1,838,202.90	-10.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,566,482.28	575,414.62	3,141,896.90	2,831,445.44	410,646.49	3,242,091.93	3.2%
Other Certificated Salaries		1900	534,597.67	11,270.00	545,867.67	121,541.41	349,762.00	471,303.41	-13.7%
TOTAL, CERTIFICATED SALARIES			17,333,729.60	3,478,728.45	20,812,458.05	17,220,026.61	4,232,582.96	21,452,609.57	3.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	409,056.20	1,152,711.33	1,561,767.53	401,621.91	1,209,965.97	1,611,587.88	3.2%
Classified Support Salaries		2200	1,243,707.00	805,155.99	2,048,862.99	1,492,479.47	913,064.74	2,405,544.21	17.4%
Classified Supervisors' and Administrators' Salaries		2300	1,049,946.99	155,689.40	1,205,636.39	1,221,406.57	91,027.52	1,312,434.09	8.9%
Clerical, Technical and Office Salaries		2400	1,839,214.36	57,713.80	1,896,928.16	1,916,542.62	111,501.37	2,028,043.99	6.9%
Other Classified Salaries		2900	1,023,045.86	113,183.50	1,136,229.36	1,033,056.86	105,762.47	1,138,819.33	0.2%
TOTAL, CLASSIFIED SALARIES			5,564,970.41	2,284,454.02	7,849,424.43	6,065,107.43	2,431,322.07	8,496,429.50	8.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,136,507.16	2,330,682.07	5,467,189.23	3,235,569.93	779,751.23	4,015,321.16	-26.6%
PERS		3201-3202	1,424,108.54	546,820.44	1,970,928.98	1,635,641.64	643,058.32	2,278,699.96	15.6%
OASDI/Medicare/Alternative		3301-3302	688,832.23	229,689.79	918,522.02	737,303.75	254,847.20	991,950.95	8.0%
Health and Welfare Benefits		3401-3402	4,637,754.69	1,027,676.62	5,665,431.31	4,904,054.73	1,279,753.90	6,183,808.63	9.1%
Unemployment Insurance		3501-3502	30,099.63	2,878.66	32,978.29	11,637.62	3,318.80	14,956.42	-54.6%
Workers' Compensation		3601-3602	224,151.50	56,437.07	280,588.57	227,793.71	64,960.09	292,753.80	4.3%
OPEB, Allocated		3701-3702	447,064.03	0.00	447,064.03	395,974.68	0.00	395,974.68	-11.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,588,517.78	4,194,184.65	14,782,702.43	11,147,976.06	3,025,489.54	14,173,465.60	-4.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	307,944.82	21,876.38	329,821.20	2,643,002.28	5,623.24	2,648,625.52	703.0%
Books and Other Reference Materials		4200	22,455.46	240,792.03	263,247.49	13,000.00	375,000.00	388,000.00	47.4%
Materials and Supplies		4300	1,319,697.32	2,260,501.87	3,580,199.19	2,411,649.90	1,787,272.21	4,198,922.11	17.3%
Noncapitalized Equipment		4400	402,838.39	783,878.05	1,186,716.44	1,217,876.90	1,226,392.00	2,444,268.90	109.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,052,935.99	3,287,048.33	5,339,984.32	6,285,529.08	3,394,287.45	9,679,816.53	81.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	58,798.25	103,978.85	162,777.10	67,899.00	37,976.72	105,875.72	-35.0%
Dues and Memberships		5300	93,714.32	798.50	94,512.82	43,718.80	0.00	43,718.80	-53.7%
Insurance		5400 - 5450	519,734.67	7,175.00	526,909.67	634,236.22	8,000.00	642,236.22	21.9%
Operations and Housekeeping Services		5500	1,532,127.64	0.00	1,532,127.64	1,707,000.00	0.00	1,707,000.00	11.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	598,961.02	1,261,792.46	1,860,753.48	1,807,996.00	493,546.00	2,301,542.00	23.7%
Transfers of Direct Costs		5710	(3,489.53)	3,489.53	0.00	(600.00)	600.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	33,793.85	2,049.85	35,843.70	15,000.00	0.00	15,000.00	-58.2%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Professional/Consulting Services and Operating Expenditures		5900	3,017,800.17	3,815,018.08	6,832,818.25	4,899,974.00	6,492,050.99	11,392,024.99	66.7%
Communications		5900	87,392.61	967.39	88,360.00	109,660.00	1,000.00	110,660.00	25.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,938,833.00	5,195,269.66	11,134,102.66	9,284,884.02	7,033,173.71	16,318,057.73	46.6%
CAPITAL OUTLAY									
Land		6100	59,405.00	57,716.91	117,121.91	25,000.00	0.00	25,000.00	-78.7%
Land Improvements		6170	73,294.00	0.00	73,294.00	150,000.00	0.00	150,000.00	104.7%
Buildings and Improvements of Buildings		6200	254,638.61	4,661,279.02	4,915,917.63	3,225,000.00	3,319,408.50	6,544,408.50	33.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	843,439.37	315,206.20	1,158,645.57	640,000.00	20,000.00	660,000.00	-43.0%
Equipment Replacement		6500	74,914.42	0.00	74,914.42	0.00	1,348,240.30	1,348,240.30	1,699.7%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,305,691.40	5,034,202.13	6,339,893.53	4,040,000.00	4,687,648.80	8,727,648.80	37.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,995,603.73	1,995,603.73	10,000.00	2,394,724.48	2,404,724.48	20.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	5,228.30	0.00	5,228.30	6,000.00	0.00	6,000.00	14.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,229.30	1,995,603.73	2,000,833.03	16,000.00	2,394,724.48	2,410,724.48	20.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(737,058.88)	737,058.88	0.00	(1,212,311.29)	1,212,311.29	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(124,016.32)	0.00	(124,016.32)	(155,054.22)	0.00	(155,054.22)	25.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(861,075.20)	737,058.88	(124,016.32)	(1,367,365.51)	1,212,311.29	(155,054.22)	25.0%
TOTAL, EXPENDITURES			41,928,832.28	26,206,549.85	68,135,382.13	52,692,157.69	28,411,540.30	81,103,697.99	19.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,261,255.31	10,911.73	1,272,167.04	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,261,255.31	10,911.73	1,272,167.04	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,010,911.73	0.00	2,010,911.73	500,000.00	0.00	500,000.00	-75.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,010,911.73	0.00	2,010,911.73	500,000.00	0.00	500,000.00	-75.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,466,245.73)	3,468,245.73	0.00	(5,968,424.94)	5,968,424.94	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,466,245.73)	3,468,245.73	0.00	(5,968,424.94)	5,968,424.94	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,215,902.15)	3,477,157.46	(738,744.69)	(6,468,424.94)	5,968,424.94	(500,000.00)	-32.3%



Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	52,023,049.72	0.00	52,023,049.72	51,385,590.00	0.00	51,385,590.00	-1.2%
2) Federal Revenue		8100-8299	0.00	8,976,371.42	8,976,371.42	0.00	8,580,976.81	8,580,976.81	-4.4%
3) Other State Revenue		8300-8599	1,160,796.57	15,428,475.48	16,589,272.05	731,434.85	2,609,411.65	3,340,846.50	-79.9%
4) Other Local Revenue		8600-8799	2,195,714.78	4,724,194.09	6,919,908.87	0.00	3,672,348.55	3,672,348.55	-46.9%
5) TOTAL, REVENUES			55,379,561.07	29,129,040.99	84,508,602.06	52,117,024.85	14,862,737.01	66,979,761.86	-20.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		22,525,065.31	11,425,685.71	33,950,751.02	25,579,842.55	12,080,110.80	37,659,953.35	10.9%
2) Instruction - Related Services	2000-2999		5,135,818.15	924,218.69	6,060,036.84	4,706,111.22	885,720.67	5,591,831.89	-7.7%
3) Pupil Services	3000-3999		5,198,934.63	3,317,069.78	8,516,004.41	7,066,166.71	4,362,609.83	11,428,776.54	34.2%
4) Ancillary Services	4000-4999		1,129,272.84	9,004.00	1,138,276.84	2,336,198.76	0.00	2,336,198.76	105.2%
5) Community Services	5000-5999		321,300.99	165,176.13	486,477.12	324,747.49	161,261.84	486,009.33	-0.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,338,316.49	783,836.88	4,122,153.37	3,091,542.72	1,214,311.29	4,305,854.01	4.5%
8) Plant Services	8000-8999		4,274,894.57	7,585,954.93	11,860,849.50	9,571,548.24	7,312,801.39	16,884,349.63	42.4%
9) Other Outgo	9000-9999	Except 7600-7699	5,229.30	1,995,603.73	2,000,833.03	16,000.00	2,394,724.48	2,410,724.48	20.5%
10) TOTAL, EXPENDITURES			41,928,832.28	26,206,549.85	68,135,382.13	52,692,157.69	28,411,540.30	81,103,697.99	19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,450,728.79	2,922,491.14	16,373,219.93	(575,132.84)	(13,548,803.29)	(14,123,936.13)	-186.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		1,261,255.31	10,911.73	1,272,167.04	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		2,010,911.73	0.00	2,010,911.73	500,000.00	0.00	500,000.00	-75.1%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(3,466,245.73)	3,466,245.73	0.00	(5,968,424.94)	5,968,424.94	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,215,902.15)	3,477,157.46	(738,744.69)	(6,468,424.94)	5,968,424.94	(500,000.00)	-32.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,234,826.64	6,399,648.60	15,634,475.24	(7,043,557.78)	(7,580,378.35)	(14,623,936.13)	-193.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		12,727,536.74	15,704,520.52	28,432,057.26	21,962,363.38	22,104,169.12	44,066,532.50	55.0%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,727,536.74	15,704,520.52	28,432,057.26	21,962,363.38	22,104,169.12	44,066,532.50	55.0%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,727,536.74	15,704,520.52	28,432,057.26	21,962,363.38	22,104,169.12	44,066,532.50	55.0%
2) Ending Balance, June 30 (E + F1e)			21,962,363.38	22,104,169.12	44,066,532.50	14,918,805.60	14,523,790.77	29,442,586.37	-33.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		702,769.38	0.00	702,769.38	0.00	0.00	0.00	-100.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	22,104,169.12	22,104,169.12	0.00	14,530,791.75	14,530,791.75	-34.3%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		4,837,146.11	0.00	4,837,146.11	0.00	0.00	0.00	-100.0%
2023-24 LCAP Carry over	0000	9760	4,837,146.11		4,837,146.11			0.00	
d) Assigned									
Other Assignments (by Resource/Object)	9780		1,323,176.41	0.00	1,323,176.41	1,223,175.93	0.00	1,223,175.93	-7.6%
Reserve for instructional materials and supplies.	1100	9780	1,323,176.41		1,323,176.41			0.00	
Reserve for instructional materials and supplies.	1100	9780			0.00	1,223,175.93		1,223,175.93	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		15,084,271.48	0.00	15,084,271.48	13,695,629.67	0.00	13,695,629.67	-9.2%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.00	0.00	(7,000.98)	(7,000.98)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	4,048,857.23	267,307.86
6266	Educator Effectiveness, FY 2021-22	436,202.64	222,823.61
6300	Lettery: Instructional Materials	1,595,676.11	1,295,676.11
6332	CA Community Schools Partnership Act - Implementation Grant	4,956,459.13	3,990,380.76
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,774,338.35	1,435,565.85
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	613,727.00	398,385.98
7085	Learning Communities for School Success Program	180,640.49	180,640.49
7339	Dual Enrollment Opportunities	241,234.54	51,720.80
7399	LCFF Equity Multiplier	152,103.00	0.00
7412	A-G Access/Success Grant	34,427.42	178.56
7413	A-G Learning Loss Mitigation Grant	28,913.26	0.00
7435	Learning Recovery Emergency Block Grant	5,838,465.00	4,824,356.74
7510	Low-Performing Students Block Grant	85,915.00	65,915.00
7810	Other Restricted State	26,512.00	0.00
9010	Other Restricted Local	2,088,697.95	1,777,639.99
Total, Restricted Balance		22,104,169.12	14,530,791.75

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,936.18	0.00	-200.0%
5) TOTAL, REVENUES			26,936.18	0.00	-200.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,052.95	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,052.95	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,883.23	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,883.23	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	208,233.34	227,116.57	9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			208,233.34	227,116.57	9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			208,233.34	227,116.57	9.1%
2) Ending Balance, June 30 (E + F1e)			227,116.57	227,116.57	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	227,116.57	227,116.57	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	227,116.57		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			227,116.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			227,116.57		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	6,340.08	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	20,596.10	0.00	-100.0%
TOTAL, REVENUES			26,936.18	0.00	-200.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	8,052.95	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,052.95	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,052.95	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,936.18	0.00	-200.0%
5) TOTAL, REVENUES			26,936.18	0.00	-200.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		8,052.95	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,052.95	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,883.23	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,883.23	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	208,233.34	227,116.57	9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			208,233.34	227,116.57	9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			208,233.34	227,116.57	9.1%
2) Ending Balance, June 30 (E + F1e)			227,116.57	227,116.57	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	227,116.57	227,116.57	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	227,116.57	227,116.57
Total, Restricted Balance		227,116.57	227,116.57

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	52,420.00	52,420.00	0.0%
3) Other State Revenue		8300-8599	393,900.00	378,682.00	-3.9%
4) Other Local Revenue		8600-8799	7,292.21	0.00	-100.0%
5) TOTAL, REVENUES			453,612.21	431,102.00	-5.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	218,250.68	153,576.63	-29.6%
2) Classified Salaries		2000-2999	94,831.10	102,269.06	7.8%
3) Employee Benefits		3000-3999	153,518.67	119,254.11	-22.3%
4) Books and Supplies		4000-4999	35,186.87	61,373.96	74.4%
5) Services and Other Operating Expenditures		5000-5999	11,965.57	52,567.47	339.3%
6) Capital Outlay		6000-6999	11,499.17	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	22,162.95	21,831.06	-1.5%
9) TOTAL, EXPENDITURES			547,415.01	510,872.29	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(93,802.80)	(79,770.29)	-15.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7689	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(93,802.80)	(79,770.29)	-15.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	184,520.87	90,718.07	-50.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			184,520.87	90,718.07	-50.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			184,520.87	90,718.07	-50.8%
2) Ending Balance, June 30 (E + F1e)			90,718.07	10,947.78	-87.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	90,718.07	10,947.78	-87.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	51,439.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	(644.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
f) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	787.07		
4) Due from Grantor Government		9290	58,892.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			110,474.33		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	18,057.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,698.36		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			19,756.26		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			90,718.07		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	52,420.00	52,420.00	0.0%
TOTAL, FEDERAL REVENUE			52,420.00	52,420.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	375,826.00	378,682.00	0.8%
All Other State Revenue	All Other	8590	18,074.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			393,900.00	378,682.00	-3.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,723.84	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,568.37	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,292.21	0.00	-100.0%
TOTAL, REVENUES			453,612.21	431,102.00	-5.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	73,894.85	74,000.00	0.1%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	10,191.39	10,571.70	3.7%
Certificated Supervisors' and Administrators' Salaries		1300	134,164.44	69,004.93	-48.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			218,250.68	153,576.63	-29.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	94,798.95	102,269.06	7.9%
Other Classified Salaries		2900	32.15	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			94,831.10	102,269.06	7.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	57,609.82	27,313.94	-52.6%
PERS		3201-3202	26,797.37	27,927.42	4.2%
OASDI/Medicare/Alternative		3301-3302	11,026.13	10,736.71	-2.6%
Health and Welfare Benefits		3401-3402	54,870.54	50,640.00	-7.7%
Unemployment Insurance		3501-3502	156.42	128.12	-18.1%
Workers' Compensation		3601-3602	3,058.39	2,507.92	-18.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			153,518.67	119,254.11	-22.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,489.28	61,373.96	199.5%
Noncapitalized Equipment		4400	14,697.59	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			35,186.87	61,373.96	74.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,860.09	2,000.00	-58.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,105.48	50,567.47	611.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,965.57	52,567.47	339.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	11,499.17	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,499.17	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	22,162.95	21,831.06	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,162.95	21,831.06	-1.5%
TOTAL, EXPENDITURES			547,415.01	510,872.29	-6.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	52,420.00	52,420.00	0.0%
3) Other State Revenue		8300-8599	393,900.00	378,682.00	-3.9%
4) Other Local Revenue		8600-8799	7,292.21	0.00	-100.0%
5) TOTAL, REVENUES			453,612.21	431,102.00	-5.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		155,065.70	203,909.67	31.5%
2) Instruction - Related Services	2000-2999		163,458.23	176,047.35	7.7%
3) Pupil Services	3000-3999		206,728.13	109,084.21	-47.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		22,162.95	21,831.06	-1.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			547,415.01	510,872.29	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(93,802.80)	(79,770.29)	-15.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(93,802.80)	(79,770.29)	-15.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	184,520.87	90,718.07	-50.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			184,520.87	90,718.07	-50.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			184,520.87	90,718.07	-50.8%
2) Ending Balance, June 30 (E + F1e)			90,718.07	10,947.78	-87.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	90,718.07	10,947.78	-87.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6391	Adult Education Program	90,718.07	10,947.78
Total, Restricted Balance		90,718.07	10,947.78

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,061,779.02	2,735,851.56	-10.6%
3) Other State Revenue		8300-8599	811,202.90	800,000.00	-1.4%
4) Other Local Revenue		8600-8799	117,264.42	50,000.00	-57.4%
5) TOTAL, REVENUES			3,990,246.34	3,585,851.56	-10.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,099,479.45	1,137,846.69	3.5%
3) Employee Benefits		3000-3999	651,663.60	688,467.35	5.6%
4) Books and Supplies		4000-4999	1,325,430.08	1,645,372.77	24.1%
5) Services and Other Operating Expenditures		5000-5999	186,397.61	240,500.00	29.0%
6) Capital Outlay		6000-6999	244,311.95	126,025.85	-48.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	101,853.37	133,223.16	30.8%
9) TOTAL, EXPENDITURES			3,609,136.06	3,971,435.82	10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			381,110.28	(385,584.26)	-201.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			381,110.28	(385,584.26)	-201.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,547,617.97	2,928,728.25	15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,547,617.97	2,928,728.25	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,547,617.97	2,928,728.25	15.0%
2) Ending Balance, June 30 (E + F1e)			2,928,728.25	2,543,143.99	-13.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,500.00	0.00	-100.0%
Stores		9712	84,531.27	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,841,696.98	2,543,143.99	-10.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,626,743.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	(32,885.81)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	329,914.10		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	247.81		
6) Stores		9320	84,531.27		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,011,050.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	69,990.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,269.49		
4) Current Loans		9640			
5) Unearned Revenue		9650	3,063.00		
6) TOTAL, LIABILITIES			82,322.49		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,928,728.25		
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,061,779.02	2,735,851.56	-10.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,061,779.02	2,735,851.56	-10.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	811,202.90	800,000.00	-1.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			811,202.90	800,000.00	-1.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	36,388.88	30,000.00	-17.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	62,710.38	20,000.00	-68.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	18,165.16	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			117,264.42	50,000.00	-57.4%
TOTAL, REVENUES			3,990,246.34	3,585,851.56	-10.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	843,383.57	880,638.35	4.4%
Classified Supervisors' and Administrators' Salaries		2300	144,796.30	140,768.32	-2.8%
Clerical, Technical and Office Salaries		2400	111,299.58	116,440.02	4.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,099,479.45	1,137,846.69	3.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	270,564.10	281,819.54	4.2%
OASDI/Medicare/Alternative		3301-3302	83,540.17	86,280.25	3.3%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	286,252.35	308,765.43	7.9%
Unemployment Insurance		3501-3502	546.29	563.89	3.2%
Workers' Compensation		3601-3602	10,760.69	11,038.24	2.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			651,663.60	688,467.35	5.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	131,739.56	196,000.00	48.8%
Noncapitalized Equipment		4400	29,033.09	20,000.00	-31.1%
Food		4700	1,164,657.43	1,429,372.77	22.7%
TOTAL, BOOKS AND SUPPLIES			1,325,430.08	1,645,372.77	24.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	3,000.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,857.72	15,000.00	26.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	93,961.87	75,000.00	-20.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(35,843.70)	(15,000.00)	-58.2%
Professional/Consulting Services and Operating Expenditures		5800	114,054.96	160,000.00	40.3%
Communications		5900	2,366.76	2,500.00	5.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			186,397.61	240,500.00	29.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	87,029.14	30,000.00	-65.5%
Equipment Replacement		6500	157,282.81	96,025.85	-38.9%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			244,311.95	126,025.85	-48.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7436	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	101,853.37	133,223.16	30.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			101,853.37	133,223.16	30.8%
TOTAL, EXPENDITURES			3,609,136.06	3,971,435.82	10.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,061,779.02	2,735,851.56	-10.6%
3) Other State Revenue		8300-8599	811,202.90	800,000.00	-1.4%
4) Other Local Revenue		8600-8799	117,264.42	50,000.00	-57.4%
5) TOTAL, REVENUES			3,990,246.34	3,585,851.56	-10.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,495,424.97	3,823,212.66	9.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		101,853.37	133,223.16	30.8%
8) Plant Services	8000-8999		11,857.72	15,000.00	26.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,609,136.06	3,971,435.82	10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			381,110.28	(385,584.26)	-201.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			381,110.28	(385,584.26)	-201.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,547,617.97	2,928,728.25	15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,547,617.97	2,928,728.25	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,547,617.97	2,928,728.25	15.0%
2) Ending Balance, June 30 (E + F1e)			2,928,728.25	2,543,143.99	-13.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,500.00	0.00	-100.0%
Stores		9712	84,531.27	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,841,696.98	2,543,143.99	-10.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,992,800.64	2,052,241.45
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	407,705.62	407,705.62
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	118,497.88	20,214.37
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	168,907.36	62,881.51
7033	Child Nutrition: School Food Best Practices Apportionment	153,785.48	101.04
Total, Restricted Balance		2,841,696.98	2,543,143.99

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	208,987.58	80,000.00	-61.7%
5) TOTAL, REVENUES			208,987.58	80,000.00	-61.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			208,987.58	80,000.00	-61.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			708,987.58	580,000.00	-18.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,062,487.96	4,771,475.54	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,062,487.96	4,771,475.54	17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,062,487.96	4,771,475.54	17.5%
2) Ending Balance, June 30 (E + F1e)			4,771,475.54	5,351,475.54	12.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	4,771,475.54	5,351,475.54	12.2%
Committed for future deferred maintenance projects.	0000	9760	4,771,475.54		
Committed for future deferred maintenance projects.	0000	9760		5,351,475.54	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,790,263.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	(59,972.24)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	41,184.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,771,475.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,771,475.54		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	146,105.17	80,000.00	-45.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	62,882.41	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			208,987.58	80,000.00	-61.7%
TOTAL, REVENUES			208,987.58	80,000.00	-61.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	500,000.00	500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			500,000.00	500,000.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	208,987.58	80,000.00	-61.7%
5) TOTAL, REVENUES			208,987.58	80,000.00	-61.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			208,987.58	80,000.00	-61.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			708,987.58	580,000.00	-18.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,062,487.96	4,771,475.54	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,062,487.96	4,771,475.54	17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,062,487.96	4,771,475.54	17.5%
2) Ending Balance, June 30 (E + F1e)			4,771,475.54	5,351,475.54	12.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	4,771,475.54	5,351,475.54	12.2%
Committed for future deferred maintenance projects.	0000	9760	4,771,475.54		
Committed for future deferred maintenance projects.	0000	9760		5,351,475.54	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,711.33	8,000.00	-63.2%
5) TOTAL, REVENUES			21,711.33	8,000.00	-63.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,711.33	8,000.00	-63.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,711.33	8,000.00	-63.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	429,086.29	450,797.62	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			429,086.29	450,797.62	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			429,086.29	450,797.62	5.1%
2) Ending Balance, June 30 (E + F1e)			450,797.62	458,797.62	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	450,797.62	458,797.62	1.8%
Committed for expenses other than capital outlay projects.	0000	9760	450,797.62		
Committed for expenses other than capital outlay projects.	0000	9760		458,797.62	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	452,572.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,666.03)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,890.98		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			450,797.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			450,797.62		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	14,401.26	8,000.00	-44.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,310.07	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			21,711.33	8,000.00	-63.2%
TOTAL, REVENUES			21,711.33	8,000.00	-63.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,711.33	8,000.00	-63.2%
5) TOTAL, REVENUES			21,711.33	8,000.00	-63.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			21,711.33	8,000.00	-63.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,711.33	8,000.00	-63.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	429,086.29	450,797.62	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			429,086.29	450,797.62	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			429,086.29	450,797.62	5.1%
2) Ending Balance, June 30 (E + F1e)			450,797.62	458,797.62	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	450,797.62	458,797.62	1.8%
Committed for expenses other than capital outlay projects.	0000	9760	450,797.62		
Committed for expenses other than capital outlay projects.	0000	9760		458,797.62	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,535.31	2,400.00	-63.3%
5) TOTAL, REVENUES			6,535.31	2,400.00	-63.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,535.31	2,400.00	-63.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,535.31	2,400.00	-63.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	129,158.99	135,694.30	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,158.99	135,694.30	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,158.99	135,694.30	5.1%
2) Ending Balance, June 30 (E + F1e)			135,694.30	138,094.30	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	135,694.30	138,094.30	1.8%
Committed for postemployment benefits.	0000	9760	135,694.30		
Committed for postemployment benefits.	0000	9760		138,094.30	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	136,228.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,705.53)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,171.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			135,694.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			135,694.30		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	4,334.91	2,400.00	-44.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,200.40	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			6,535.31	2,400.00	-63.3%
TOTAL, REVENUES			6,535.31	2,400.00	-63.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,535.31	2,400.00	-63.3%
5) TOTAL, REVENUES			6,535.31	2,400.00	-63.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,535.31	2,400.00	-63.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,535.31	2,400.00	-63.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	129,158.99	135,694.30	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,158.99	135,694.30	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,158.99	135,694.30	5.1%
2) Ending Balance, June 30 (E + F1e)			135,694.30	138,094.30	1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	135,694.30	138,094.30	1.8%
Committed for postemployment benefits.	0000	9760	135,694.30		
Committed for postemployment benefits.	0000	9760		138,094.30	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	577,557.14	5,000.00	-99.1%
5) TOTAL, REVENUES			577,557.14	5,000.00	-99.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16.24	0.00	-100.0%
6) Capital Outlay		6000-6999	9,570,292.09	3,647,618.49	-61.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,570,308.33	3,647,618.49	-61.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,992,751.19)	(3,642,618.49)	-59.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,241,050.86	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,241,050.86)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,233,802.05)	(3,642,618.49)	-64.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,928,852.28	2,695,050.23	-79.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,928,852.28	2,695,050.23	-79.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,928,852.28	2,695,050.23	-79.2%
2) Ending Balance, June 30 (E + F1e)			2,695,050.23	(947,568.26)	-135.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,695,050.23	0.00	-100.0%
Committed for MHS Student Center	0000	9760	2,695,050.23		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(947,568.26)	New
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	(36,405.84)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	33,850.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,905,349.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	210,299.39		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			210,299.39		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,695,050.23		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	232,833.84	5,000.00	-97.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	344,723.30	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			577,557.14	5,000.00	-99.1%
TOTAL, REVENUES			577,557.14	5,000.00	-99.1%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16.24	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16.24	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	18,659.01	New
Buildings and Improvements of Buildings		6200	9,570,292.09	3,628,959.48	-62.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,570,292.09	3,647,618.49	-61.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,570,308.33	3,647,618.49	-61.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,241,050.86	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,241,050.86	0.00	-100.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,241,050.86)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	577,557.14	5,000.00	-99.1%
5) TOTAL, REVENUES			577,557.14	5,000.00	-99.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9,570,308.33	3,647,618.49	-61.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,570,308.33	3,647,618.49	-61.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(8,992,751.19)	(3,642,618.49)	-59.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,241,050.86	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,241,050.86)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,233,802.05)	(3,642,618.49)	-64.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,928,852.28	2,695,050.23	-79.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,928,852.28	2,695,050.23	-79.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,928,852.28	2,695,050.23	-79.2%
2) Ending Balance, June 30 (E + F1e)			2,695,050.23	(947,568.26)	-135.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,695,050.23	0.00	-100.0%
Committed for MHS Student Center	0000	9760	2,695,050.23		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(947,568.26)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,001,849.18	147,000.00	-85.3%
5) TOTAL, REVENUES			1,001,849.18	147,000.00	-85.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	49,605.22	38,000.00	-23.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			49,605.22	38,000.00	-23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			952,243.96	109,000.00	-88.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	662,176.89	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(662,176.89)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			952,243.96	(553,176.89)	-158.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,207,868.26	3,160,112.22	43.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,207,868.26	3,160,112.22	43.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,207,868.26	3,160,112.22	43.1%
2) Ending Balance, June 30 (E + F1e)			3,160,112.22	2,606,935.33	-17.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,638,799.46	1,738,799.46	6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,521,312.76	868,135.87	-42.9%
Committed for capital facilities projects.	0000	9760	1,521,312.76		
Committed for capital facilities projects.	0000	9760		868,135.87	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,151,743.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	(39,458.61)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	51,261.75		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,163,547.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,434.88		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,434.88		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,160,112.22		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	88,112.64	47,000.00	-46.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	23,325.93	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	890,410.61	100,000.00	-88.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,001,849.18	147,000.00	-85.3%
TOTAL, REVENUES			1,001,849.18	147,000.00	-85.3%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,500.00	18,000.00	-7.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,105.22	20,000.00	-33.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,605.22	38,000.00	-23.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			49,605.22	38,000.00	-23.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	662,176.89	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	662,176.89	New

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(662,176.89)	New

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,001,849.18	147,000.00	-85.3%
5) TOTAL, REVENUES			1,001,849.18	147,000.00	-85.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		30,105.22	20,000.00	-33.8%
8) Plant Services	8000-8999		19,500.00	18,000.00	-7.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			49,605.22	38,000.00	-23.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			952,243.96	109,000.00	-88.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	662,176.89	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(662,176.89)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			952,243.96	(553,176.89)	-158.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,207,868.26	3,160,112.22	43.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,207,868.26	3,160,112.22	43.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,207,868.26	3,160,112.22	43.1%
2) Ending Balance, June 30 (E + F1e)			3,160,112.22	2,606,935.33	-17.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,521,312.76	868,135.87	-42.9%
Committed for capital facilities projects.	0000	9760	1,521,312.76		
Committed for capital facilities projects.	0000	9760		868,135.87	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	1,638,799.46	1,738,799.46
Total, Restricted Balance		1,638,799.46	1,738,799.46

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,307.32	0.00	-100.0%
5) TOTAL, REVENUES			50,307.32	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50,307.32	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	923,335.84	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(923,335.84)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(873,028.52)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	880,767.29	7,738.77	-99.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			880,767.29	7,738.77	-99.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			880,767.29	7,738.77	-99.1%
2) Ending Balance, June 30 (E + F1e)			7,738.77	7,738.77	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	7,738.77	7,738.77	0.0%
Committed for Kern Avenue TK/Kinder classrooms.	0000	9760	7,738.77		
Committed for construction of KAS TK/Kinder classroom wing.	0000	9760		7,738.77	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,534.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	(56.77)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,260.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,738.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			7,738.77		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	24,339.74	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	25,967.58	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,307.32	0.00	-100.0%
TOTAL, REVENUES			50,307.32	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	923,335.84	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			923,335.84	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(923,335.84)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,307.32	0.00	-100.0%
5) TOTAL, REVENUES			50,307.32	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			50,307.32	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	923,335.84	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(923,335.84)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(873,028.52)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	880,767.29	7,738.77	-99.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			880,767.29	7,738.77	-99.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			880,767.29	7,738.77	-99.1%
2) Ending Balance, June 30 (E + F1e)			7,738.77	7,738.77	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	7,738.77	7,738.77	0.0%
Committed for Kern Avenue TK/Kinder classrooms.	0000	9760	7,738.77		
Committed for construction of KAS TK/Kinder classroom wing.	0000	9760		7,738.77	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	434,627.57	100,000.00	-77.0%
5) TOTAL, REVENUES			434,627.57	100,000.00	-77.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21.65	0.00	-100.0%
6) Capital Outlay		6000-6999	1,667,471.59	14,700,169.06	781.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,667,493.24	14,700,169.06	781.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,232,865.67)	(14,600,169.06)	1,084.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,403,131.39	662,176.89	-72.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,403,131.39	662,176.89	-72.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,170,265.72	(13,937,992.17)	-1,291.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,637,232.10	13,807,497.82	9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,637,232.10	13,807,497.82	9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,637,232.10	13,807,497.82	9.3%
2) Ending Balance, June 30 (E + F1e)			13,807,497.82	(130,494.35)	-100.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	13,807,497.82	0.00	-100.0%
Committed for construction of Kern Avenue TK/Kinder classrooms.	0000	9760	13,807,497.82		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(130,494.35)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,746,841.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	(184,624.73)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	102,203.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,664,419.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	856,922.09		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			856,922.09		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			13,807,497.82		
FEDERAL REVENUE					
FEMA		6281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	323,605.91	100,000.00	-69.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	111,021.66	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			434,627.57	100,000.00	-77.0%
TOTAL, REVENUES			434,627.57	100,000.00	-77.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21.65	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21.65	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	38,628.64	0.00	-100.0%
Land Improvements		6170	7,840.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,456,073.34	14,240,169.06	878.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	164,929.61	460,000.00	178.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,667,471.59	14,700,169.06	781.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,667,493.24	14,700,169.06	781.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,403,131.39	662,176.89	-72.4%
(a) TOTAL, INTERFUND TRANSFERS IN			2,403,131.39	662,176.89	-72.4%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,403,131.39	662,176.89	-72.4%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	434,627.57	100,000.00	-77.0%
5) TOTAL, REVENUES			434,627.57	100,000.00	-77.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,667,493.24	14,700,169.06	781.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,667,493.24	14,700,169.06	781.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,232,865.67)	(14,600,169.06)	1,084.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,403,131.39	662,176.89	-72.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,403,131.39	662,176.89	-72.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,170,265.72	(13,937,992.17)	-1,291.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,637,232.10	13,807,497.82	9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,637,232.10	13,807,497.82	9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,637,232.10	13,807,497.82	9.3%
2) Ending Balance, June 30 (E + F1e)			13,807,497.82	(130,494.35)	-100.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	13,807,497.82	0.00	-100.0%
Committed for construction of Kern Avenue TK/Kinder classrooms.	0000	9760	13,807,497.82		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(130,494.35)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,592.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,001,891.50	0.00	-100.0%
5) TOTAL, REVENUES			3,012,483.50	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,869,725.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,869,725.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			142,758.50	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			142,758.50	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,412,426.00	2,555,184.50	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,412,426.00	2,555,184.50	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,412,426.00	2,555,184.50	5.9%
2) Ending Balance, June 30 (E + F1e)			2,555,184.50	2,555,184.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,555,184.50	2,555,184.50	0.0%
Committed for bond debt service payments.	0000	9760	2,555,184.50		
Committed for bond debt service payments.	0000	9760		2,555,184.50	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,569,568.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(32,395.50)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	18,011.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,555,183.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,555,183.50		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	10,592.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,592.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,777,059.00	0.00	-100.0%
Unsecured Roll		8612	133,817.00	0.00	-100.0%
Prior Years' Taxes		8613	19,461.00	0.00	-100.0%
Supplemental Taxes		8614	34,478.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	725.00	0.00	-100.0%
Interest		8660	68,745.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(32,395.50)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	2.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,001,891.50	0.00	-100.0%
TOTAL, REVENUES			3,012,483.50	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,230,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	1,639,725.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,869,725.00	0.00	-100.0%
TOTAL, EXPENDITURES			2,869,725.00	0.00	-100.0%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,592.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,001,891.50	0.00	-100.0%
5) TOTAL, REVENUES			3,012,483.50	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,869,725.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,869,725.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			142,758.50	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			142,758.50	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,412,426.00	2,555,184.50	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,412,426.00	2,555,184.50	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,412,426.00	2,555,184.50	5.9%
2) Ending Balance, June 30 (E + F1e)			2,555,184.50	2,555,184.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,555,184.50	2,555,184.50	0.0%
Committed for bond debt service payments.	0000	9760	2,555,184.50		
Committed for bond debt service payments.	0000	9760		2,555,184.50	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,126.22	3,129.00	3,236.46	3,104.78	3,104.78	3,180.91
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,126.22	3,129.00	3,236.46	3,104.78	3,104.78	3,180.91
5. District Funded County Program ADA						
a. County Community Schools	19.63	19.63	19.63	13.49	13.49	13.49
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	19.63	19.63	19.63	13.49	13.49	13.49
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,145.85	3,148.63	3,256.09	3,118.27	3,118.27	3,194.40
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	4,835,092.00		4,835,092.00			4,835,092.00
Work in Progress	43,564,895.00	(260,936.00)	43,303,959.00	16,179,168.00	721,081.00	58,762,046.00
Total capital assets not being depreciated	48,399,987.00	(260,936.00)	48,139,051.00	16,179,168.00	721,081.00	63,597,138.00
Capital assets being depreciated:						
Land Improvements	36,021,763.00	(6,342,034.00)	29,679,729.00	79,784.00		29,759,513.00
Buildings	48,802,054.00	6,342,034.00	55,144,088.00	641,297.00		55,785,385.00
Equipment	7,976,269.00	1.00	7,976,270.00	1,654,300.00		9,630,570.00
Total capital assets being depreciated	92,800,086.00	1.00	92,800,087.00	2,375,381.00	0.00	95,175,468.00
Accumulated Depreciation for:						
Land Improvements	(11,956,192.00)	(199,877.00)	(12,156,069.00)		1,326,669.00	(13,482,738.00)
Buildings	(17,396,281.00)	199,877.00	(17,196,404.00)		1,309,348.00	(18,505,752.00)
Equipment	(5,941,250.00)		(5,941,250.00)		367,682.00	(6,308,932.00)
Total accumulated depreciation	(35,293,723.00)	0.00	(35,293,723.00)	0.00	3,003,699.00	(38,297,422.00)
Total capital assets being depreciated, net excluding lease and subscription assets	57,506,363.00	1.00	57,506,364.00	2,375,381.00	3,003,699.00	56,878,046.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	105,906,350.00	(260,935.00)	105,645,415.00	18,554,549.00	3,724,780.00	120,475,184.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Mcfarland Unified
Kern County

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	ESSA: Title I, Part A, Basic Grants	CARES ACT ESSER II Fund	ESSER III Fund	ESSER III Fund; Learning Loss	Expanded Learning Opportunities (ELO) Grant ESSER II	Expanded Learning Opportunities (ELO) Grant GEER II	(ELO) ESSER III State Reserve, Emergency Needs
FEDERAL CATALOG NUMBER	84.01	84.425	84.425	84.425U	84.425	84.425	84.425
RESOURCE CODE	3010	3212	3213	3214	3216	3217	3218
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	571,022.33	2,106,397.20	4,887,504.36	2,143,537.52	51,943.00		116,229.40
2. a. Current Year Award	1,892,730.00						
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,892,730.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Av available Award (sum lines 1, 2d, & 3)	2,463,752.33	2,106,397.20	4,887,504.36	2,143,537.52	51,943.00	0.00	116,229.40
REVENUES							
5. Unearned Revenue Deferred from Prior Year	248,938.33	(148,696.80)	1,286,067.36	(392,792.48)	(241,801.00)	(62,696.00)	(98,154.60)
6. Cash Received in Current Year	1,105,039.00	2,255,094.00	963,464.97	2,394,677.03	293,744.00	62,696.00	211,811.00
7. Contributed Matching Funds							
8. Total Av available (sum lines 5, 6, & 7)	1,353,977.33	2,106,397.20	2,249,532.33	2,001,884.55	51,943.00	0.00	113,656.40
EXPENDITURES							
9. Donor-Authorized Expenditures	2,209,534.50	672,270.41	1,962,998.74	1,695,460.27	51,943.00		116,229.40
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,209,534.50	672,270.41	1,962,998.74	1,695,460.27	51,943.00	0.00	116,229.40
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & AVR amounts							

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Mcfarland Unified
Kern County

Description	001	002	003	004	005	006	007
(line 8 minus line 9 plus line 12)	(855,557.17)	1,434,126.79	286,533.59	306,424.28	0.00	0.00	(2,573.00)
a. Unearned Revenue		1,434,126.79	286,533.59	306,424.28			
b. Accounts Payable							
c. Accounts Receivable	854,557.17						2,573.00
14. Unused Grant Award Calculation (line 4 minus line 9)	254,217.83	1,434,126.79	2,924,505.62	448,077.25	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	254,217.83	1,434,126.79	2,924,505.62	448,077.25	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,208,534.50	672,270.41	1,962,998.74	1,695,460.27	51,943.00	0.00	116,229.40

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	(ELO) ESSER III State Reserve, Learning Loss	ASES Rate Increase: ESSER III State Reserve Summer Learning Programs	21st Century Community Learning Centers (CCLC): ESSER III Summer Learning Program	Special Ed: ARP IDEA Part B, Sec. 611	Special Ed: IDEA Basic Local Assist Entitlement	Special Ed: IDEA Preschool Grants, Part B, Sec 619	CTE f or the 21st Century (Perkins V) Second, Sec. 131
FEDERAL CATALOG NUMBER	84.425	84.425	84.425U	84.027	84.027	84.173	84.048
RESOURCE CODE	3219	3225	3228	3305	3310	3315	3550
REVENUE OBJECT	8290	8290	8290	8182	8181	3182	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	368,967.00	155,041.76		140,694.00			
2. a. Current Year Award		39,000.00	195,204.30		728,756.00	16,880.00	59,161.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	39,000.00	195,204.30	0.00	728,756.00	16,880.00	59,161.00
3. Required Matching Funds/Other							
4. Total Av available Award (sum lines 1, 2d, & 3)	368,967.00	194,041.76	195,204.30	140,694.00	728,756.00	16,880.00	59,161.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	123,824.00	155,041.76		140,694.00	(695,382.00)		(43,432.22)
6. Cash Received in Current Year	245,143.00				695,382.00		43,432.22
7. Contributed Matching Funds							
8. Total Av available (sum lines 5, 6, & 7)	368,967.00	155,041.76	0.00	140,694.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	368,967.00	194,041.76	45,694.43	140,694.00	728,756.00	16,880.00	59,161.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	368,967.00	194,041.76	45,694.43	140,694.00	728,756.00	16,880.00	59,161.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue							

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2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	008	009	010	011	012	013	014
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)							
a. Unearned Revenue	0.00	(39,000.00)	(45,694.43)	0.00	(728,756.00)	(16,880.00)	(59,161.00)
b. Accounts Payable							
c. Accounts Receivable		39,000.00	45,694.43		728,756.00	16,880.00	59,161.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	149,509.87	0.00	0.00	0.00	0.00
15. If Carry over is allowed, enter line 14 amount here	0.00	0.00	149,509.87	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	368,967.00	194,041.76	45,694.43	140,694.00	728,756.00	16,880.00	59,161.00

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	Adult Education: Adult Basic Education & ELA	Adult Education: Adult Secondary Education	ESSA: Title II, Part A, Supporting Effective Instruction	Title IV, Part A, Student Support & Academic Enrichment	ESSA: Title III, Immigrant Student Program	Title III, English Learner Student Program	Child Nutrition: Fresh Fruit and Vegetable Program
FEDERAL CATALOG NUMBER	84.002A	84.002	84.367	84.424	84.365	84.365	10.582
RESOURCE CODE	3905	3913	4035	4127	4201	4203	5370
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8220
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover			57,499.12	130,816.23	5,063.89	106,325.14	0.00
2. a. Current Year Award	30,368.00	22,052.00	204,710.00	150,110.00		159,104.00	82,102.47
b. Transferability (ESSA)							
c. Other Adjustments			7,260.34			4,357.39	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	30,368.00	22,052.00	211,970.34	150,110.00	0.00	163,461.39	82,102.47
3. Required Matching Funds/Other							
4. Total Av available Award (sum lines 1, 2d, & 3)	30,368.00	22,052.00	269,469.46	280,926.23	5,063.89	269,786.53	82,102.47
REVENUES							
5. Unearned Revenue Deferred from Prior Year	(33,287.00)	(11,093.00)	33,462.12	(64,761.77)	5,063.89	(30,959.86)	(2,075.54)
6. Cash Received in Current Year	42,437.00	26,790.00	144,323.34	195,578.00		142,053.39	84,178.01
7. Contributed Matching Funds							
8. Total Av available (sum lines 5, 6, & 7)	9,150.00	15,697.00	177,785.46	130,816.23	5,063.89	111,093.53	82,102.47
EXPENDITURES							
9. Donor-Authorized Expenditures	30,368.00	22,052.00	262,573.39	177,188.25		212,353.90	82,102.47
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	30,368.00	22,052.00	262,573.39	177,188.25	0.00	212,353.90	82,102.47
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(21,218.00)	(6,355.00)	(84,787.93)	(46,372.02)	5,063.89	(101,260.37)	0.00

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2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Mcfarland Unified
Kern County

Description	015	016	017	018	019	020	021
a. Unearned Revenue						5,063.89	
b. Accounts Payable							
c. Accounts Receivable	21,218.00	6,355.00	84,787.93	46,372.02		101,260.37	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	6,896.07	103,737.98		57,432.63	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	6,896.07	103,737.98		57,432.63	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	30,368.00	22,052.00	262,573.39	177,188.25		212,353.90	82,102.47

2023-24 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Mcfarland Unified
Kern County

Description	022			023		024		TOTAL
	Title IX, Part A, McKinney -Vento Homeless Grants	ARP Homeless Children and Youth (ARP-HCY)	ARP Homeless Children & Youth II (ARP HCY II)					
FEDERAL PROGRAM NAME								
FEDERAL CATALOG NUMBER								
RESOURCE CODE	84,198	84,425	84,425					
REVENUE OBJECT	5630	5632	5634					
LOCAL DESCRIPTION (if any)	8290	8290	8290					
AWARD								
1. Prior Year Carryover	0.00	18.00	46,695.23					10,887,754.18
2. a. Current Year Award	25,823.87							3,606,001.64
b. Transferability (ESSA)								0.00
c. Other Adjustments								11,617.73
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	25,823.87	0.00	0.00					3,617,619.37
3. Required Matching Funds/Other								0.00
4. Total Available Award (sum lines 1, 2d, & 3)	25,823.87	18.00	46,695.23					14,505,373.55
REVENUES								
5. Unearned Revenue Deferred from Prior Year	(2,512.40)	(1,066.15)	15,815.23					180,195.87
6. Cash Received in Current Year	20,589.40	1,084.15	30,880.00					8,958,396.51
7. Contributed Matching Funds								0.00
8. Total Available (sum lines 5, 6, & 7)	18,077.00	18.00	46,695.23					9,138,592.38
EXPENDITURES								
9. Donor-Authorized Expenditures	25,823.87	18.00	46,695.23					9,121,805.62
10. Non Donor-Authorized Expenditures								0.00
11. Total Expenditures (lines 9 & 10)	25,823.87	18.00	46,695.23					9,121,805.62
12. Amounts Included in Line 6 above for Prior Year Adjustments								0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(7,746.87)	0.00	0.00					16,786.76

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2023-24 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001					002					003					004					005				
	STATE PROGRAM NAME	RESOURCE CODE	REVENUE OBJECT	LOCAL DESCRIPTION (if any)	Af ter School Education and Safety (ASES)	Child Dev : Universal Prekindergarten (UPK) Planning	Career Technical Education Incentiv e Grant Program	TUPE: Discretionary District Grants	Partnership Academies Program	TOTAL	Af ter School Education and Safety (ASES)	Child Dev : Universal Prekindergarten (UPK) Planning	Career Technical Education Incentiv e Grant Program	TUPE: Discretionary District Grants	Partnership Academies Program	TOTAL	Af ter School Education and Safety (ASES)	Child Dev : Universal Prekindergarten (UPK) Planning	Career Technical Education Incentiv e Grant Program	TUPE: Discretionary District Grants	Partnership Academies Program	TOTAL			
AWARD																									
1. Prior Year Carryover		0.00				358,667.52	136,341.64	54,205.50	331,867.82					7,220	881,082.48										
2. a. Current Year Award		457,836.39					150,000.00	3,326.00						8,590	611,162.39										
b. Other Adjustments															19,013.57										
c. Adj Curr Yr Award (sum lines 2a & 2b)		457,836.39													19,013.57										
3. Required Matching Funds/Other		457,836.39			0.00		150,000.00	22,339.57	0.00						630,175.96										
4. Total Available Award (sum lines 1, 2c, & 3)		457,836.39			358,667.52		286,341.64	76,545.07	331,867.82						1,511,258.44										
REVENUES																									
5. Unearned Revenue Deferred from Prior Year		(45,783.64)			358,667.52		111,925.64	25,770.07	(76,493.27)						374,086.32										
6. Cash Received in Current Year		457,836.36					159,404.00	50,775.00	76,031.91						744,047.27										
7. Contributed Matching Funds															0.00										
8. Total Available (sum lines 5, 6, & 7)		412,052.72			358,667.52		271,329.64	76,545.07	(461.36)						1,118,133.59										
EXPENDITURES																									
9. Donor-Authorized Expenditures		457,836.39			207,243.44		113,727.30	2,009.78	136,004.80						916,821.71										
10. Non Donor-Authorized Expenditures															0.00										
11. Total Expenditures (lines 9 & 10)		457,836.39			207,243.44		113,727.30	2,009.78	136,004.80						916,821.71										
12. Amounts Included in Line 6 above for Prior Year Adjustments															0.00										
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		(45,783.67)			151,424.08		157,602.34	74,535.29	(136,466.16)						201,311.88										
a. Unearned Revenue					151,424.08		157,602.34	74,535.29							383,561.71										
b. Accounts Payable															0.00										
c. Accounts Receivable		45,783.67							136,466.16						182,249.83										

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description	001					002					003					004					005										
14. Unused Grant Award Calculation (line 4 minus line 9)						0.00					151,424.08					172,614.34					195,863.02					74,535.29					594,436.73
15. If Carryover is allowed, enter line 14 amount here						0.00					151,424.08					172,614.34					195,863.02					74,535.29					594,436.73
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)						457,836.39					207,243.44					113,727.30					136,004.80					2,009.78					916,821.71

2023-24 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Description		001	TOTAL
LOCAL PROGRAM NAME			
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover			0.00
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)		0.00	0.00
3. Required Matching Funds/Other			
4. Total Available Award		0.00	0.00
(sum lines 1, 2c, & 3)		0.00	0.00
REVENUES			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year			0.00
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)		0.00	0.00
EXPENDITURES			
9. Donor-Authorized Expenditures			0.00
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)		0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		0.00	0.00
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation (line 4 minus line 9)		0.00	0.00

2023-24 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Mcfarland Unified
Kern County

Description	001	
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

2023-24 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001			002		003		TOTAL
	Child Nutrition: School Programs	Child Nutrition: Child Care Food Program Claims	Child Nutrition: Supply Chain Assistance (SCA) Funds					
FEDERAL PROGRAM NAME								
FEDERAL CATALOG NUMBER	10.553	10.558	10.555					
RESOURCE CODE	5310	5320	5466					
REVENUE OBJECT	8220	8220	8220					
LOCAL DESCRIPTION (if any)								
AWARD								
1. Prior Year Restricted								
Ending Balance	1,909,420.34	235,250.84	130,933.76					2,275,604.94
2. a. Current Year Award	3,271,786.71	367,242.94	98,283.51					3,737,313.16
b. Other Adjustments	(51,050.97)	13,833.83						(37,217.14)
c. Adj Curr Yr Award								
(sum lines 2a & 2b)	3,220,735.74	381,076.77	98,283.51					3,700,096.02
3. Required Matching Funds/Other								0.00
4. Total Available Award	5,130,156.08	616,327.61	229,217.27					5,975,700.96
(sum lines 1, 2c, & 3)								
REVENUES								
5. Cash Received in Current Year	2,870,960.89	349,886.55	98,283.51					3,319,130.95
6. Amounts Included in Line 5 for								
Prior Year Adjustments	51,050.97							51,050.97
7. a. Accounts Receivable								
(line 2c minus lines 5 & 6)	298,723.88	31,190.22	0.00					329,914.10
b. Noncurrent Accounts Receivable								0.00
c. Current Accounts Receivable								
(line 7a minus line 7b)	298,723.88	31,190.22	0.00					329,914.10
8. Contributed Matching Funds								0.00
9. Total Available	3,169,684.77	381,076.77	98,283.51					3,649,045.05
(sum lines 5, 7c, & 8)								
EXPENDITURES								
10. Donor-Authorized Expenditures	3,050,324.17	208,621.99	110,719.39					3,369,665.55
11. Non Donor-Authorized								
Expenditures								0.00

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2023-24 Unaudited Actuals
FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Mcfarland Unified
Kern County

Description	001			002			003		
12. Total Expenditures (line 10 plus line 11)		3,050,324.17		208,621.99		110,719.39		3,369,665.55	
RESTRICTED ENDING BALANCE									
13. Current Year (line 4 minus line 10)		2,079,831.91		407,705.62		118,497.88		2,606,035.41	

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Expanded Learning Opportunities Program (ELOP)	Educator Effectiveness, FY 2021-22	Lottery : Instructional Materials	CA Community Schools Partnership Act - Implementation Grant	Fund 11: Adult Education Program	Special Education	Special Education Early Intervention Preschool Grant
RESOURCE CODE	2600	6266	6300	6332	6391	6500	6547
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	4,706,791.78	497,472.28	1,267,039.67	483,403.72	184,520.87	0.00	0.00
2. a. Current Year Award			14,531.19			2,718,853.00	186,826.00
b. Other Adjustments	4,114,472.00		332,553.94	5,775,000.00	383,118.21	500,937.02	
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,114,472.00	0.00	347,085.13	5,775,000.00	383,118.21	3,219,790.02	186,826.00
3. Required Matching Funds/Other							
4. Total Av available Award (sum lines 1, 2c, & 3)	8,821,263.78	497,472.28	1,614,124.80	6,258,403.72	567,639.08	4,611,167.52	186,826.00
REVENUES							
5. Cash Received in Current Year	4,114,472.00	0.00	241,852.39	1,350,000.00	351,656.14	3,031,449.02	186,826.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	105,232.74	4,425,000.00	31,462.07	188,341.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	105,232.74	4,425,000.00	31,462.07	188,341.00	0.00
8. Contributed Matching Funds							
9. Total Av available (sum lines 5, 7c, & 8)	4,114,472.00	0.00	347,085.13	5,775,000.00	383,118.21	4,611,167.52	186,826.00
EXPENDITURES							
10. Donor-Authorized Expenditures	4,772,406.55	59,269.64	18,448.69	1,301,944.59	476,921.01	4,611,167.52	186,826.00
11. Non Donor-Authorized Expenditures							

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Mcfarland Unified
Kern County

Description	001	002	003	004	005	006	007
12. Total Expenditures (line 10 plus line 11)	4,772,406.55	59,269.64	18,448.69	1,301,944.59	476,921.01	4,611,167.52	186,826.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	4,048,857.23	438,202.64	1,595,676.11	4,956,459.13	90,718.07	0.00	0.00



2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME							
RESOURCE CODE	6762	6770	7032	7033	7085	7339	7399
REVENUE OBJECT	8590	8590	8520	8520	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	1,069,076.00	0.00	323,064.00	0.00	180,640.49	0.00	0.00
2. a. Current Year Award	993,148.00	613,727.00		156,996.88		350,000.00	152,103.00
b. Other Adjustments						(35,000.00)	
c. Adj Curr Yr Award (sum lines 2a & 2b)	993,148.00	613,727.00	0.00	156,996.88	0.00	315,000.00	152,103.00
3. Required Matching Funds/Other							
4. Total Av available Award (sum lines 1, 2c, & 3)	2,062,224.00	613,727.00	323,064.00	156,996.88	180,640.49	315,000.00	152,103.00
REVENUES							
5. Cash Received in Current Year	993,148.00	613,727.00	0.00	156,996.88	0.00	315,000.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	152,103.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	152,103.00
8. Contributed Matching Funds							
9. Total Av available (sum lines 5, 7c, & 8)	993,148.00	613,727.00	0.00	156,996.88	0.00	315,000.00	152,103.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures	287,885.65	0.00	154,156.64	3,211.40	0.00	73,765.46	0.00

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2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)		287,885.65	0.00	154,156.64	3,211.40	0.00	73,765.46
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)		1,774,338.35	613,727.00	168,907.36	153,785.48	180,640.49	241,234.54
							152,103.00

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	015		016		017		018		019		TOTAL
	A-G Access/Success Grant	A-G Learning Loss Mitigation Grant	Expanded Learning Opportunities (ELO) Grant	Learning Recovery Emergency Block Grant	Low-Performing Students Block Grant						
AWARD											
1. Prior Year Restricted Ending Balance	235,106.78	35,914.24	327,902.39	5,927,586.86	85,915.00						15,324,434.08
2. a. Current Year Award				5,963.14							5,192,148.21
b. Other Adjustments											11,071,081.17
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	5,963.14	0.00						16,263,229.38
3. Required Matching Funds/Other											1,391,377.50
4. Total Available Award (sum lines 1, 2c, & 3)	235,106.78	35,914.24	327,902.39	5,933,550.00	85,915.00						32,979,040.96
REVENUES											
5. Cash Received in Current Year	0.00	0.00	0.00	5,963.14	0.00						11,361,090.57
6. Amounts Included in Line 5 for Prior Year Adjustments											0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00						4,902,138.81
b. Noncurrent Accounts Receivable											0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00						4,902,138.81
8. Contributed Matching Funds											1,391,377.50
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	5,963.14	0.00						17,654,606.88
EXPENDITURES											
10. Donor-Authorized Expenditures	200,679.36	7,000.98	327,902.39	95,085.00	0.00						12,576,670.88
11. Non Donor-Authorized Expenditures											0.00
12. Total Expenditures											0.00

2023-24 Unaudited Actuals
STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Mcfarland Unified
Kern County

Description	015	016	017	018	019
(line 10 plus line 11)	200,679.36	7,000.98	327,902.39	95,085.00	12,576,670.88
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	34,427.42	28,913.26	0.00	5,838,465.00	85,915.00
					20,402,370.08

2023-24 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001					002					003					004					005				
	LOCAL PROGRAM NAME	RESOURCE CODE	REVENUE OBJECT	LOCAL DESCRIPTION (if any)	Ongoing & Major Maintenance Account	Other Restricted Local	Other Grants	First 5 Proposition 10	Medical Billing	TOTAL	Ongoing & Major Maintenance Account	Other Restricted Local	Other Grants	First 5 Proposition 10	Medical Billing	TOTAL	Ongoing & Major Maintenance Account	Other Restricted Local	Other Grants	First 5 Proposition 10	Medical Billing	TOTAL			
AWARD																									
1. Prior Year Restricted Ending Balance				0.00	564,771.48	39,302.23	0.00	257,085.60	861,159.31																
2. a. Current Year Award					966,940.56		168,750.00	661,836.01	1,797,526.57																
b. Other Adjustments									0.00																
c. Adj Curr Yr Award (sum lines 2a & 2b)				0.00	966,940.56	0.00	168,750.00	661,836.01	1,797,526.57																
3. Required Matching Funds/Other				2,074,868.23					2,074,868.23																
4. Total Av available Award (sum lines 1, 2c, & 3)				2,074,868.23	1,531,712.04	39,302.23	168,750.00	918,921.61	4,733,554.11																
REVENUES																									
5. Cash Received in Current Year					966,940.56		131,951.45	661,836.01	1,760,728.02																
6. Amounts Included in Line 5 for Prior Year Adjustments									0.00																
7. a. Accounts Receivable (line 2c minus lines 5 & 6)				0.00	0.00	0.00	36,798.55	0.00	36,798.55																
b. Noncurrent Accounts Receivable									0.00																
c. Current Accounts Receivable (line 7a minus line 7b)				0.00	0.00	0.00	36,798.55	0.00	36,798.55																
8. Contributed Matching Funds				2,074,868.23					2,074,868.23																
9. Total Av available (sum lines 5, 7c, & 8)				2,074,868.23	966,940.56	0.00	168,750.00	661,836.01	3,872,394.80																
EXPENDITURES																									
10. Donor-Authorized Expenditures				2,074,868.23	362,258.37	0.00	168,750.00	38,979.56	2,644,856.16																
11. Non Donor-Authorized Expenditures									0.00																
12. Total Expenditures									0.00												0.00				

2023-24 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Description	001	002	003	004	005
(line 10 plus line 11)	2,074,868.23		362,258.37	0.00	168,750.00
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	0.00	1,169,453.67	39,302.23	0.00	879,942.05
					2,644,856.16
					2,088,697.95

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Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	20,812,458.05	301	0.00	303	20,812,458.05	305	0.00	1,938,578.00	307	18,873,880.05	309
2000 - Classified Salaries	7,849,424.43	311	282,176.20	313	7,567,248.23	315	375,523.83	1,264,898.00	317	6,302,350.23	319
3000 - Employee Benefits	14,782,702.43	321	625,716.43	323	14,156,986.00	325	235,678.83	1,658,105.00	327	12,498,881.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,414,898.74	331	20,721.35	333	5,394,177.39	335	482,184.53	4,298,308.00	337	1,095,869.39	339
5000 - Services. . . & 7300 - Indirect Costs	11,010,086.34	341	6,151.26	343	11,003,935.08	345	571,246.50	6,930,535.00	347	4,073,400.08	349
TOTAL					58,934,804.75	365			TOTAL	42,844,380.75	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		29,990.52
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00
14. TOTAL SALARIES AND BENEFITS.		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		57.63%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary , 55% unified, 50% high)		55.00%
2. Percentage spent by this district (Part II, Line 15)		57.63%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)		42,844,380.75
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Adjusted costs for resources and programs that do not have a teaching component.		

Unaudited Actuals
 2023-24 Unaudited Actuals
 Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	49,739,958.00		49,739,958.00		3,363,507.00	46,376,451.00	1,380,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable		202,225.00	202,225.00		185,409.00	16,816.00	16,816.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt							
Net Pension Liability	2,032,536.00		2,032,536.00		151,633.00	1,880,903.00	
Total/Net OPEB Liability	12,875,031.00	139,926.00	13,014,957.00		2,034,731.00	10,980,226.00	
Compensated Absences Payable	62,887.00		62,887.00		2,233.00	60,654.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	64,710,412.00	342,151.00	65,052,563.00	0.00	5,737,513.00	59,315,050.00	1,396,816.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2023-24 Unaudited Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	70,146,293.86
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,987,283.15
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	486,477.12
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	4,297,180.55
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	5,229.30
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,010,911.73
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>6,799,798.70</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p>	<p>All</p>	<p>1000-7143, 7300-7439 minus 8000-8699</p>	<p>0.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>54,359,212.01</p>
<p>Section II - Expenditures Per ADA</p>				<p>2023-24 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				<p>3,148.63</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>17,264.40</p>

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	50,437,864.92	15,799.75
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	50,437,864.92	15,799.75
B. Required effort (Line A.2 times 90%)	45,394,078.43	14,219.78
C. Current year expenditures (Line I.E and Line II.B)	54,359,212.01	17,264.40
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>Total adjustments to base expenditures</p>	0.00	0.00

Unaudited Actuals
 Fiscal Year 2023-24
 School District Appropriations Limit Calculations

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(579,276.29)		(579,276.29)	(696,912.00)		(696,912.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	5,199.58		5,199.58	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	70,104.54		70,104.54	108,635.00		108,635.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	6,673,155.10	0.00	6,673,155.10	6,694,004.00	0.00	6,694,004.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	6,673,155.10	0.00	6,673,155.10	6,694,004.00	0.00	6,694,004.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	2,074,868.23		2,074,868.23	2,781,035.22		2,781,035.22
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	2,074,868.23	0.00	2,074,868.23	2,781,035.22	0.00	2,781,035.22
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	45,322,189.90		45,322,189.90	44,714,224.00		44,714,224.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	45,241.90		45,241.90	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	45,367,431.80	0.00	45,367,431.80	44,714,224.00	0.00	44,714,224.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	84,508,602.06		84,508,602.06	66,979,761.86		66,979,761.86

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**BEFORE THE GOVERNING BOARD OF THE
MCFARLAND UNIFIED SCHOOL DISTRICT
COUNTY OF KERN, STATE OF CALIFORNIA**

**RESOLUTION ESTABLISHING
APPROPRIATIONS LIMIT UNDER
GOVERNMENT CODE §§7900, ET SEQ.**

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RESOLUTION NO. 2425-01

Recitals

1. Government Code §§7900, et seq., require local jurisdictions, including school districts to establish each year the appropriations limit applicable to that entity.
2. Government Code §§7902.1 provides that where the proceeds of taxes for a school district exceed the preliminary calculated appropriations limit, the district may by resolution increase its appropriations limit.
3. As shown on the attached staff report, an adjustment to our appropriations limit would be appropriate for the current fiscal year.

Action Taken

NOW, THEREFORE, THE BOARD RESOLVES THAT:

1. **Recitals Approved.** The above recitals are approved and found to be correct.
2. **Appropriations Limit for Current Fiscal Year Established.** The appropriations limit applicable to this district for the current fiscal year is established as \$39,771,692.25 an amount equal to the estimated amount of proceeds of taxes as calculated by staff.
3. **Appropriations Limit Recalculated for Prior Fiscal Year.** As required by Education Code §42132, the recalculated appropriations limit for the prior fiscal year is \$38,590,292.13.
4. **Periodic Readjustments.** The Superintendent or designee is authorized to act on behalf of the Board in adjusting our appropriations limit if and when there may be an update in reported proceeds of taxes.

I CERTIFY that the above resolution, proposed by Trustee David Diaz and seconded by Trustee Eliseo Garza, was duly passed and adopted by the Governing Board of the McFarland Unified School District of Kern County, California, at an official and public meeting thereof held on September 10, 2024 by the following vote:

AYES: 4

NAYES: 0

ABSENT: 1

ABSTENTIONS: 0

DATED: 9/10/24

GOVERNING BOARD OF THE
MCFARLAND UNIFIED SCHOOL DISTRICT

BY: [Signature]

TITLE: Board President

Attachment: Staff Report

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,095,409.86
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 40,902,111.02

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.12%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.
Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 3,448,939.82
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 7,584.80

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	71,200.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	341,136.76
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,868,861.38
9. Carry-Forward Adjustment (Part IV, Line F)	577,681.71
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,446,543.09
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	33,609,423.79
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,060,036.84
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	7,766,484.01
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,092,807.92
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	480,922.22
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	671,667.07
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	46,778.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	6,321,690.66
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	8,052.95
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	513,752.89
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,098,313.31
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	58,669,929.66
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	6.59%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	7.58%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>3,868,861.38</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>23,671.35</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.65%) times Part III, Line B19); zero if negative	<u>577,681.71</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.65%) times Part III, Line B19) or (the highest rate used to recover costs from any program (15.29%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>577,681.71</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>577,681.71</u>

Approved indirect cost rate: 5.65%
Highest rate used in any program: 15.29%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,831,419.41	103,475.19	5.65%
01	3010	2,091,371.98	118,162.52	5.65%
01	3213	954,663.71	146,001.17	15.29%
01	3225	184,801.68	9,240.08	5.00%
01	3228	43,518.50	2,175.93	5.00%
01	3305	133,169.90	7,524.10	5.65%
01	3310	689,783.25	38,972.75	5.65%
01	3315	15,977.28	902.72	5.65%
01	3550	24,793.42	1,239.67	5.00%
01	4035	248,531.37	14,042.02	5.65%
01	4127	167,712.49	9,475.76	5.65%
01	4203	200,997.54	11,356.36	5.65%
01	5630	24,442.85	1,381.02	5.65%
01	5632	17.04	.96	5.63%
01	5634	11,612.71	656.12	5.65%
01	6010	436,034.67	21,801.72	5.00%
01	6053	196,160.38	11,083.06	5.65%
01	6266	56,099.99	3,169.65	5.65%
01	6332	1,232,318.59	69,626.00	5.65%
01	6387	107,645.34	6,081.96	5.65%
01	6547	176,834.83	9,991.17	5.65%
01	6650	129,528.38	6,476.42	5.00%
01	6762	272,489.97	15,395.68	5.65%
01	7220	1,902.30	107.48	5.65%
01	7339	34,915.22	1,972.71	5.65%
01	7412	189,947.34	10,732.02	5.65%
01	7413	6,626.58	374.40	5.65%
01	7435	90,000.00	5,085.00	5.65%
01	8150	1,847,812.27	104,401.39	5.65%
01	9010	563,834.08	6,153.85	1.09%
11	6391	443,258.89	22,162.95	5.00%
13	5310	1,903,561.29	96,320.20	5.06%
13	5320	109,351.19	5,533.17	5.06%

Unaudited Actuals
2023-24 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,077,784.37		1,267,039.67	2,344,824.04
2. State Lottery Revenue	8560	711,068.57		347,085.13	1,058,153.70
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,788,852.94	0.00	1,614,124.80	3,402,977.74
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	374,699.62		18,448.69	393,148.31
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	53,248.91			53,248.91
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	37,728.00		0.00	37,728.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		465,676.53	0.00	18,448.69	484,125.22
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,323,176.41	0.00	1,595,676.11	2,918,852.52
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	30,202,251.73	16,741,950.79	46,944,202.52	3,288,275.66	50,232,478.18	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continental Schools	981,657.88	457,771.80	1,439,429.68	100,826.97	1,540,256.65	
3300	Independent Study Centers	294,497.57	0.00	294,497.57	20,628.52	315,126.09	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	1,014,464.75	0.00	1,014,464.75	71,059.67	1,085,524.42	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult, Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	3,976,570.99	2,686,958.49	6,663,529.48	466,756.72	7,130,286.20	
6000	Regional Occupational Ctr/Prg (ROCC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	486,477.12	0.00	486,477.12	34,076.00	520,553.12	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
---	Food Services					63,461.07	63,461.07
---	Enterprise					0.00	0.00
---	Facilities Acquisition & Construction					5,106,333.54	5,106,333.54
---	Other Outgo					4,011,744.76	4,011,744.76
Other Funds							
---	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5), line C5], (times CAC, line E) Indirect Cost: Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)		0.00	0.00	264,546.16	264,546.16	264,546.16
---	Total General Fund and Charter Schools Funds Expenditures	36,955,920.04	19,686,681.08	56,642,601.12	4,122,153.38	70,146,293.87	

Unaudited Actuals
2023-24
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

McFarland Unified
Kern County

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2499)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	28,924,317.15	0.00	142,657.74	0.00	0.00	0.00	1,138,276.84	0.00	0.00	0.00	0.00	30,202,251.73
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	603,434.86	0.00	0.00	167,466.95	209,613.13	0.00	0.00	0.00	0.00	1,142.95	0.00	981,657.86
3300	Independent Study Centers	150,335.32	0.00	0.00	115,294.76	28,867.49	0.00	0.00	0.00	0.00	0.00	0.00	294,497.57
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,012,772.33	0.00	0.00	1,682.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,014,464.75
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	3,252,891.37	209,457.40	0.00	74.69	489,946.99	14,128.11	0.00	0.00	0.00	72.43	0.00	3,976,570.89
6000	RCC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	486,477.12	0.00	0.00	0.00	486,477.12
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		33,950,751.02	209,457.40	142,657.74	284,528.82	728,427.61	14,128.11	1,138,276.84	486,477.12	0.00	1,215.38	0.00	36,955,920.04

* Functions 7100-7199 for goals 8100 and 8500

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Instructional Goals	Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
			Full-Time Equivalents	Classroom Units	Pupils Transported		
	0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	
	1110	Regular Education, K-12	10,149,577.65	5,872,435.29	719,937.65	16,741,950.79	
	3100	Alternative Schools	0.00	0.00	0.00	0.00	
	3200	Continuation Schools	289,887.93	167,783.87	0.00	457,771.80	
	3300	Independent Study Centers	0.00	0.00	0.00	0.00	
	3400	Opportunity Schools	0.00	0.00	0.00	0.00	
	3550	Community Day Schools	0.00	0.00	0.00	0.00	
	3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	
	3800	Career Technical Education	0.00	0.00	0.00	0.00	
	4110	Regular Education, Adult	0.00	0.00	0.00	0.00	
	4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	
	4620	Adult Correctional Education	0.00	0.00	0.00	0.00	
	4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	
	4760	Bilingual	0.00	0.00	0.00	0.00	
	4850	Migrant Education	0.00	0.00	0.00	0.00	
	5000-5999	Special Education (allocated to 6001)	1,232,448.74	713,081.43	741,428.32	2,686,958.49	
	6000	ROC/CP	0.00	0.00	0.00	0.00	
Other Goals							
	7110	Nonagency - Educational	0.00	0.00	0.00	0.00	
	7150	Nonagency - Other	0.00	0.00	0.00	0.00	
	8100	Community Services	0.00	0.00	0.00	0.00	
	8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	
Other Funds							
	**	Adult Education (Fund 11)	0.00	0.00	0.00	0.00	
	**	Child Development (Fund 12)	0.00	0.00	0.00	0.00	
	**	Calaveria (Funds 13 and 61)	0.00	0.00	0.00	0.00	
Total Allocated Support Costs			11,672,014.52	6,753,300.59	1,461,365.97	19,886,681.08	

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A.		Central Administration Costs In General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7160, Goals 0000-5999 and 9000, Objects 1000-7999)		671,667.07
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-5999 and 9000, Objects 1000 - 7999)		71,200.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)		3,495,717.82
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)		7,584.80
5	Total Central Administration Costs in General Fund and Charter Schools Funds		4,246,169.69
B.		Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)		36,955,920.04
2	Total Allocated Costs (from Form PCR, Column 2, Total)		19,688,661.06
3	Total Direct Charged and Allocated Costs In General Fund and Charter Schools Funds		56,842,601.12
C.		Direct Charged Costs In Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)		513,752.89
2	Child Development (Fund 12, Objects 1000-5999, except 5100)		0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)		3,262,970.74
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)		0.00
5	Total Direct Charged Costs in Other Funds		3,776,723.63
D.	Total Direct Charged and Allocated Costs (B3 + C5)		60,619,324.75
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		7.00%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5989, 6400-6920)	63,461.07				63,461.07
Enterprise (Objects 1000-5989, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			5,106,333.54		5,106,333.54
Other Outgo (Objects 1000 - 7999)				4,011,744.76	4,011,744.76
Total Other Costs	63,461.07	0.00	5,106,333.54	4,011,744.76	9,181,539.37

Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents						Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)			
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,049,346.66	959,018.02	3,415,028.20	6,248,621.65	6,753,300.58	0.00	1,461,365.97			
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)			
Instructional Goals Description										
0001 Pre-Kindergarten										
1110 Regular Education, K-12	140.00	140.00	140.00	140.00	140.00	140.00	67.00			
3100 Alternative Schools										
3200 Continuation Schools	4.00	4.00	4.00	4.00	4.00	4.00				
3300 Independent Study Centers										
3400 Opportunity Schools										
3550 Community Day Schools										
3700 Specialized Secondary Programs										
3800 Career Technical Education										
4110 Regular Education, Adult										
4610 Adult Independent Study Centers										
4620 Adult Correctional Education										
4630 Adult Career Technical Education										
4760 Bilingual										
4850 Migrant Education										
5000-5999 Special Education (allocated to 5001)	17.00	17.00	17.00	17.00	17.00	17.00	69.00			
6000 ROC/P										
Other Goals Description										
7110 Nonagency - Educational										
7150 Nonagency - Other										
8100 Community Services										
8500 Child Care and Development Services										
Other Funds Description										
-- Adult Education (Fund 11)										
-- Child Development (Fund 12)										
-- Cafeteria (Funds 13 & 61)										
C. Total Allocation Factors	161.00	161.00	161.00	161.00	161.00	161.00	136.00			

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	381,832.96	0.00	0.00	0.00	186,916.98	1,144,839.44		1,713,589.38
2000-2999	Classified Salaries	28,636.46	0.00	0.00	0.00	121,901.22	666,319.81		816,857.49
3000-3999	Employee Benefits	192,275.07	0.00	0.00	0.00	138,521.89	919,539.65		1,250,336.61
4000-4999	Books and Supplies	83,944.23	0.00	0.00	0.00	5,837.28	50,706.70		140,488.21
5000-5999	Services and Other Operating Expenditures	26,990.90	0.00	0.00	0.00	0.00	28,308.40		55,299.30
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	713,679.62	0.00	0.00	0.00	453,177.37	2,809,714.00	0.00	3,976,570.99
7350	Transfers of Indirect Costs	56,488.02	0.00	0.00	0.00	902.72	0.00		57,390.74
PCRA	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Program Cost Report Allocations	2,686,958.47							2,686,958.47
	Total Indirect Costs and PCR Allocations	2,743,446.49	0.00	0.00	0.00	902.72	0.00	0.00	2,744,349.21
	TOTAL COSTS	3,457,126.11	0.00	0.00	0.00	454,080.09	2,809,714.00	0.00	6,720,920.20
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	139,080.52	0.00	0.00	0.00	14,979.95	430,185.48		584,245.95
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	7,368.88		7,368.88
3000-3999	Employee Benefits	48,434.09	0.00	0.00	0.00	0.00	77,993.98		126,428.07
4000-4999	Books and Supplies	74,078.19	0.00	0.00	0.00	3,446.45	35,874.54		113,399.18
5000-5999	Services and Other Operating Expenditures	2,975.00	0.00	0.00	0.00	0.00	17,793.05		20,768.05
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	264,567.80	0.00	0.00	0.00	18,426.40	569,215.93	0.00	852,210.13
7350	Transfers of Indirect Costs	46,496.85	0.00	0.00	0.00	902.72	0.00		47,399.57
	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	46,496.85	0.00	0.00	0.00	902.72	0.00	0.00	47,399.57
8980	TOTAL BEFORE OBJECT 6980	311,064.65	0.00	0.00	0.00	19,329.12	569,215.93	0.00	899,609.70
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								899,609.70

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	242,752.44	0.00	0.00	0.00	171,937.03	714,653.96		1,129,343.43
2000-2999	Classified Salaries	28,636.46	0.00	0.00	0.00	121,901.22	658,950.93		809,488.61
3000-3999	Employee Benefits	143,840.98	0.00	0.00	0.00	138,521.89	841,545.67		1,123,908.54
4000-4999	Books and Supplies	9,866.04	0.00	0.00	0.00	2,390.83	14,832.16		27,089.03
5000-5999	Services and Other Operating Expenditures	24,015.90	0.00	0.00	0.00	0.00	10,515.35		34,531.25
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	449,111.82	0.00	0.00	0.00	494,750.97	2,240,498.07	0.00	3,124,360.86
7310	Transfers of Indirect Costs	9,991.17	0.00	0.00	0.00	0.00	0.00		9,991.17
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,686,958.47							2,686,958.47
	Total Indirect Costs and PCR Allocations	2,696,949.64	0.00	0.00	0.00	0.00	0.00	0.00	2,696,949.64
8980	TOTAL BEFORE OBJECT 8980	3,146,061.46	0.00	0.00	0.00	434,750.97	2,240,498.07	0.00	5,821,310.50
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								5,821,310.50
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	945.56		945.56
2000-2999	Classified Salaries	1,746.09	0.00	0.00	0.00	1.02	1,837.04		3,584.15
3000-3999	Employee Benefits	1,656.47	0.00	0.00	0.00	.36	1,033.38		2,690.21
4000-4999	Books and Supplies	9,718.92	0.00	0.00	0.00	2,390.83	9,685.40		21,795.15
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	13,121.48	0.00	0.00	0.00	2,392.21	13,501.38	0.00	29,015.07
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	TOTAL BEFORE OBJECT 8980	13,121.48	0.00	0.00	0.00	2,392.21	13,501.38	0.00	29,015.07
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								1,391,377.50
	TOTAL COSTS								1,420,392.57

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2022-23 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	4,779,317.50	1,297,667.78
2. Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)	4,779,317.50	1,297,667.78
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet		
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)	0.00	

SELPA: (77)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2023-24 Expenditures by LEA (LE-CY) and the 2022-23 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the Federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2023-24 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both, if the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

- 1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- 3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
- 4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- 5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
	6,720,920.20		
	899,609.70		
	5,821,310.50	4,779,317.50	
		0.00	
		4,779,317.50	
		0.00	
		0.00	
	5,821,310.50	4,779,317.50	1,041,993.00

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) for SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

	Actual	Comparison Year	Difference
	FY 2023-24	FY 2022-23	
	6,720,920.20		
	899,609.70		
	5,821,310.50	4,779,317.50	
		0.00	
		4,779,317.50	
		0.00	
		0.00	
	5,821,310.50	4,779,317.50	1,041,993.00
	392.00		
	14,850.28	13,500.90	1,349.38

SELPA: (77)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.
 - a. Expenditures paid from local sources

Actual FY 2023-24	Comparison Year FY 2022-23	Difference
1,420,392.57	1,297,667.78	
	0.00	
	1,297,667.78	
	0.00	
	0.00	
1,420,392.57	1,297,667.78	122,724.79

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.
 - a. Expenditures paid from local sources

Actual FY 2023-24	Comparison Year FY 2022-23	Difference
1,420,392.57	1,297,667.78	
	0.00	
	1,297,667.78	
	0.00	
	0.00	
1,420,392.57	1,297,667.78	
392.00	354.00	
3,623.45	3,665.73	(42.28)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Ambelina Garcia Duran
Contact Name
Deputy Superintendent/CBO

661-792-3081
Telephone Number
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SELPA: (??)

Title

Email Address

SELPA:

(??)

Object Code	Description	Adjustments*	Total
TOTAL EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL COSTS	0.00	0.00
EXPENDITURES - Paid from State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
8980	TOTAL BEFORE OBJECT 8980	0.00	0.00
	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

SELPA:

(??)

Object Code	Description	Adjustments*	Total
EXPENDITURES - Paid from Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
	Transfers of Indirect Costs		0.00
7310	Transfers of Indirect Costs - Interfund		0.00
7350	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDPLICATED PUPIL COUNT			
			0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	406,811.32	0.00	0.00	0.00	137,343.82	1,427,035.00		1,971,190.14
2000-2999	Classified Salaries	29,077.79	0.00	0.00	0.00	121,883.69	724,336.41		875,297.89
3000-3999	Employee Benefits	168,425.39	0.00	0.00	0.00	110,773.98	972,552.28		1,251,751.65
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	20,465.12	21,000.00		41,465.12
5000-5999	Services and Other Operating Expenditures	29,000.00	0.00	0.00	0.00	0.00	25,500.00		54,500.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	633,314.50	0.00	0.00	0.00	390,466.61	3,170,423.69	0.00	4,194,204.80
7350	Transfers of Indirect Costs	278,099.56	0.00	0.00	0.00	1,065.88	0.00		279,165.44
	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	278,099.56	0.00	0.00	0.00	1,065.88	0.00	0.00	279,165.44
	TOTAL COSTS	911,414.06	0.00	0.00	0.00	391,532.49	3,170,423.69	0.00	4,473,370.24
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	246,355.80	0.00	0.00	0.00	137,343.82	1,185,105.56		1,568,805.18
2000-2999	Classified Salaries	29,077.79	0.00	0.00	0.00	87,178.35	724,336.41		840,592.55
3000-3999	Employee Benefits	114,474.21	0.00	0.00	0.00	98,374.22	762,947.60		995,796.03
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,600.00	21,000.00		22,600.00
5000-5999	Services and Other Operating Expenditures	29,000.00	0.00	0.00	0.00	0.00	25,500.00		54,500.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	418,907.80	0.00	0.00	0.00	324,496.39	2,738,889.57	0.00	3,482,293.76
7350	Transfers of Indirect Costs	231,665.48	0.00	0.00	0.00	0.00	0.00		231,665.48
	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	231,665.48	0.00	0.00	0.00	0.00	0.00	0.00	231,665.48
8980	TOTAL BEFORE OBJECT 8980	650,573.28	0.00	0.00	0.00	324,496.39	2,738,889.57	0.00	3,713,959.24
	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								3,713,959.24
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,600.00	8,000.00		9,600.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	15,000.00		15,000.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6810 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	1,600.00	23,000.00	0.00	24,600.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	1,600.00	23,000.00	0.00	24,600.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								3,187,389.72
	TOTAL COSTS								3,211,989.72

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	381,832.96	0.00	0.00	0.00	186,916.98	1,144,839.44	0.00		1,713,589.38
2000-2999	Classified Salaries	28,636.46	0.00	0.00	0.00	121,901.22	666,319.81	0.00		816,857.49
3000-3999	Employee Benefits	192,275.07	0.00	0.00	0.00	138,521.89	919,539.65	0.00		1,250,336.61
4000-4999	Books and Supplies	83,944.23	0.00	0.00	0.00	5,837.28	50,706.70	0.00		140,488.21
5000-5999	Services and Other Operating Expenditures	26,990.90	0.00	0.00	0.00	0.00	28,308.40	0.00		55,299.30
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	713,679.62	0.00	0.00	0.00	453,177.37	2,809,714.00	0.00	0.00	3,976,570.99
7350	Transfers of Indirect Costs	56,488.02	0.00	0.00	0.00	902.72	0.00	0.00		57,390.74
PCRA	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Program Cost Report Allocations (non-add)	2,686,958.47								2,686,958.47
	Total Indirect Costs	56,488.02	0.00	0.00	0.00	902.72	0.00	0.00	0.00	57,390.74
	TOTAL COSTS	770,167.64	0.00	0.00	0.00	454,080.09	2,809,714.00	0.00	0.00	4,033,961.73
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	139,080.52	0.00	0.00	0.00	14,979.95	430,185.48	0.00		584,245.95
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	7,368.88	0.00		7,368.88
3000-3999	Employee Benefits	48,434.09	0.00	0.00	0.00	0.00	77,993.98	0.00		126,428.07
4000-4999	Books and Supplies	74,078.19	0.00	0.00	0.00	3,446.45	35,874.54	0.00		113,399.18
5000-5999	Services and Other Operating Expenditures	2,975.00	0.00	0.00	0.00	0.00	17,793.05	0.00		20,768.05
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Total Direct Costs	264,567.80	0.00	0.00	0.00	18,426.40	569,215.93	0.00	0.00	852,210.13
7350	Transfers of Indirect Costs	46,496.85	0.00	0.00	0.00	902.72	0.00	0.00		47,399.57
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	46,496.85	0.00	0.00	0.00	902.72	0.00	0.00	0.00	47,399.57
	TOTAL BEFORE OBJECT 8980	311,064.65	0.00	0.00	0.00	19,329.12	569,215.93	0.00	0.00	899,609.70
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									899,609.70

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	242,752.44	0.00	0.00	0.00	171,937.03	714,653.96	0.00		1,129,343.43
2000-2999	Classified Salaries	28,636.46	0.00	0.00	0.00	121,901.22	658,950.93	0.00		809,488.61
3000-3999	Employee Benefits	143,840.98	0.00	0.00	0.00	138,521.89	841,545.67	0.00		1,123,908.54
4000-4999	Books and Supplies	9,866.04	0.00	0.00	0.00	2,390.83	14,532.16	0.00		27,089.03
5000-5999	Services and Other Operating Expenditures	24,015.90	0.00	0.00	0.00	0.00	10,515.35	0.00		34,531.25
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	449,111.82	0.00	0.00	0.00	434,750.97	2,240,498.07	0.00	0.00	3,124,360.86
7310	Transfers of Indirect Costs	9,991.17	0.00	0.00	0.00	0.00	0.00	0.00		9,991.17
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	9,991.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,991.17
	TOTAL BEFORE OBJECT 8980	459,102.99	0.00	0.00	0.00	434,750.97	2,240,498.07	0.00	0.00	3,134,352.03
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									3,134,352.03
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	945.56	0.00		945.56
2000-2999	Classified Salaries	1,746.09	0.00	0.00	0.00	1.02	1,837.04	0.00		3,584.15
3000-3999	Employee Benefits	1,656.47	0.00	0.00	0.00	.36	1,033.38	0.00		2,690.21
4000-4999	Books and Supplies	9,718.92	0.00	0.00	0.00	2,390.83	9,685.40	0.00		21,795.15
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	13,121.48	0.00	0.00	0.00	2,392.21	13,501.38	0.00	0.00	29,015.07
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	13,121.48	0.00	0.00	0.00	2,392.21	13,501.38	0.00	0.00	29,015.07

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Unaudited Actuals
Special Education Maintenance of Effort
2024-25 Budget vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonsavereily Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									1,391,377.50
	TOTAL COSTS									1,420,392.57

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: (??)

SECTION 3

Column A	Column B	Column C
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Budgeted Amounts (LB-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2023-24	Difference (A - B)
4,473,370.24		
759,411.00		
3,713,959.24	5,821,310.50	
	0.00	
	5,821,310.50	
	0.00	
	0.00	
3,713,959.24	5,821,310.50	(2,107,351.26)

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

Budgeted Amounts FY 2024-25	Comparison Year FY 2023-24	Difference
4,473,370.24		
759,411.00		
3,713,959.24	5,821,310.50	
	0.00	
	5,821,310.50	
	0.00	
	0.00	
3,713,959.24	5,821,310.50	(2,107,351.26)
392.00		
9,474.39	14,850.28	(5,375.90)

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B. LOCAL EXPENDITURES ONLY METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

Budget	Comparison Year	Difference
FY 2024-25	FY 2023-24	
3,211,989.72	1,420,392.57	
	0.00	
	1,420,392.57	
	0.00	
	0.00	
3,211,989.72	1,420,392.57	1,791,597.15

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Budget	Comparison Year	Difference
FY 2024-25	FY 2023-24	
3,211,989.72	1,420,392.57	
	0.00	
	1,420,392.57	
	0.00	
	0.00	
3,211,989.72	1,420,392.57	1,791,597.15
392.00	392.00	
8,193.85	3,623.45	4,570.40

Ambelina Garcia Duran

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Title

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Email Address

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Object Code	Description	Adjustments*	Total
TOTAL BUDGET - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
BUDGET - State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00
BUDGET - Local Sources			
1000-1999	Certificated Salaries		0.00

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Object Code	Description	Adjustments*	Total
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

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Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	35,843.70	0.00	0.00	(124,016.32)				
Other Sources/Uses Detail					1,272,167.04	2,010,911.73		
Fund Reconciliation							11,795.43	1,074.55
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	22,162.95	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,698.36
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	.84
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(35,843.70)	101,853.37	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							247.81	9,269.49
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,241,050.86		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	923,335.84		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,403,131.39	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2023-24 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	35,843.70	(35,843.70)	124,016.32	(124,016.32)	4,175,298.43	4,175,298.43	12,043.24	12,043.24

Unaudited Actuals
Unaudited Actuals 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Mcfarland Unified

Kern County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3060-0-0000-0000-9791 Explanation: Resource nets to zero.	3060	9791	\$5,795,366.46
01-3060-1-0000-0000-9791 Explanation: Resource nets to zero.	3060	9791	(\$7,337.10)
01-3060-2-0000-0000-9791 Explanation: Resource nets to zero.	3060	9791	\$694,015.14
01-3060-3-0000-0000-9791 Explanation: Resource nets to zero.	3060	9791	(\$1,207,141.32)
01-3060-4-0000-0000-9791 Explanation: Resource nets to zero.	3060	9791	(\$607,722.33)
01-3060-5-0000-0000-9791 Explanation: Resource nets to zero.	3060	9791	(\$826,218.24)
01-3060-6-0000-0000-9791 Explanation: Resource nets to zero.	3060	9791	(\$1,255,175.31)
01-3060-7-0000-0000-9791 Explanation: Resource nets to zero.	3060	9791	(\$1,287,192.18)
01-3060-8-0000-0000-9791 Explanation: Resource nets to zero.	3060	9791	(\$1,296,832.17)
01-3060-9-0000-0000-9791 Explanation: Resource nets to zero.	3060	9791	(\$1,762.95)
01-3110-0-0000-0000-9791 Explanation: Resource nets to zero.	3110	9791	\$250,764.81
01-3110-3-0000-0000-9791 Explanation: Resource nets to zero.	3110	9791	\$7,371.12
01-3110-4-0000-0000-9791 Explanation: Resource nets to zero.	3110	9791	(\$53,894.28)
01-3110-5-0000-0000-9791 Explanation: Resource nets to zero.	3110	9791	(\$65,476.29)
01-3110-6-0000-0000-9791 Explanation: Resource nets to zero.	3110	9791	(\$58,094.46)
01-3110-7-0000-0000-9791 Explanation: Resource nets to zero.	3110	9791	(\$5,186.10)
01-3110-8-0000-0000-9791 Explanation: Resource nets to zero.	3110	9791	(\$80,945.10)
01-3110-9-0000-0000-9791 Explanation: Resource nets to zero.	3110	9791	\$5,460.30
01-4035-0-0000-0000-9791 Explanation: Resource nets to zero.	4035	9791	\$325,218.00
01-4035-7-0000-0000-9791 Explanation: Resource nets to zero.	4035	9791	(\$325,218.00)

SUPPLEMENTAL CHECKS

IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary corrections.

Exception

Unaudited Actuals
 Budget 2024-25
Technical Review Checks
 Phase - All
 Display - Exceptions Only

Mcfarland Unified

Kern County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
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GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
01	7413	(\$7,000.98)
Total of negative resource balances for Fund 01		(\$7,000.98)
21	0000	(\$947,568.26)
Total of negative resource balances for Fund 21		(\$947,568.26)
40	0000	(\$130,494.35)
Total of negative resource balances for Fund 40		(\$130,494.35)

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	7413	9790	(\$7,000.98)
21	0000	9790	(\$947,568.26)
40	0000	9790	(\$130,494.35)

Negative balance due to booking FMV cash adjustment required to be audit compliant. The adjustment will be reduced in 2024-2025 to eliminate the negative cash balance.